

**FITCHBURG GAS AND ELECTRIC LIGHT COMPANY d/b/a UNITIL**

Electric Reconciliation Mechanism and  
Inflation Adjustment Filing

D.T.E. 04 - 108

TESTIMONY AND SCHEDULES  
OF  
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ON BEHALF OF  
FITCHBURG GAS AND ELECTRIC LIGHT COMPANY d/b/a UNITIL

Presented to the  
Massachusetts Department of Telecommunications and Energy

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**I. INTRODUCTION**

Q. Please state your name and business address.

A. My name is Douglas J. Debski. My business address is 6 Liberty Lane West, Hampton, New Hampshire, 03842-1720.

Q. By whom are you employed and what is your title and job responsibilities?

A. I am a Senior Regulatory Analyst II for Unitil Service Corp. ("the Service Company"), a subsidiary of Unitil Corporation. The Service Company provides centralized professional and administrative services to Unitil's subsidiaries, including Fitchburg Gas and Electric Light Company d/b/a Unitil ("Unitil " or the "Company") and its New Hampshire utility affiliate Unitil Energy Systems, Inc. My responsibilities are primarily in the areas of rate regulation and rate design as well as load research.

Q. Please describe your educational background.

A. In 1987, I graduated *cum laude* from the University of New Hampshire with a Bachelor of Science Degree in Mathematics. Since my graduation and since joining the Service Company in 1988, I have attended a number of courses to supplement my education. For example, I have taken courses pertaining to load research sample design and analysis, including "Sampling Methods and Statistical Analysis in Power Systems Load Research" by the Georgia Institute of Technology and "Advanced Sample Design and Analysis Techniques of Load Research" by the Association of Edison Illuminating Companies

1 Load Research Committee. I have also attended the New Mexico State University  
2 workshop entitled "The Basics of Rate Design in a Changing Electric Industry".  
3

4 Q. Please describe your professional background.

5 A. Since joining the Service Company in May 1988, I have prepared numerous regulatory  
6 filings, tariffs, price analysis and design, load research studies, and load forecasting for or  
7 on behalf of Unitil and its retail electric affiliate, Unitil Energy Systems, Inc. These  
8 projects, after review, have been filed at the Department of Telecommunications and  
9 Energy ("Department") and the New Hampshire Public Utilities Commission, as  
10 applicable.  
11

12 Q. Have you previously testified before the Department or any other regulatory body?

13 A. Yes, I testified before the Department in Unitil's prior annual reconciliation filings and  
14 have testified before the New Hampshire Public Utilities Commission.  
15

16 **II. PURPOSE OF TESTIMONY**

17 Q. What is the purpose of your testimony in this proceeding?

18 A. The purpose of my testimony is to present and explain the proposed changes to Unitil's  
19 rates resulting from its annual Electric Reconciliation Mechanism and Inflation  
20 Adjustment Filing. In particular, my testimony will describe the rate design on individual  
21 rate components. In addition to the mechanics of the rate design, I will summarize the  
22 impacts of each individual rate component proposed for effect on January 1, 2005, and

1 provide a complete summary of all rates by class. I will support the revised rate  
2 schedules, provide bill impact calculations, calculate the annual inflation adjustment, and  
3 determine the estimated Standard Offer Service Fuel Adjustment ("SOSFA") for January  
4 1, 2005.

5  
6 Q. Are you sponsoring any schedules as part of your testimony?

7 A. Yes. I am sponsoring:

- 8 (1) a derivation of the estimated SOSFA rate and demonstration of SOSFA costs and  
9 deferrals (Schedule DJD-1);  
10 (2) a redline version of the proposed tariffs (Schedule DJD-2);  
11 (3) a summary table of all the proposed rates (Schedule DJD-3);  
12 (4) all rate design and pricing models (Schedule DJD-4);  
13 (5) the derivation of the annual inflation factor (Schedule DJD-5); and,  
14 (6) a comprehensive set of bill impacts demonstrating: 1) the 15 percent rate  
15 reduction for Standard Offer Customers versus inflation-adjusted August 1997  
16 rates; and 2) the impact of the proposed rates over current rates for both Standard  
17 Offer Service and Default Service customers (Schedule DJD-6).

18  
19 Q. Are your workpapers attached to your testimony?

20 A. Yes, my workpapers are incorporated into my schedules.  
21  
22

**III. TRANSITION CHARGE ADJUSTMENT**

Q. Was there an over- or an under-collection in the Transition Charge Account at year end 2004?

A. Unitil calculates that there will be an under-collection at year end 2004 that will be added to the 2005 Transition Charge Deferral Balance.

Q. Will the Transition Charge Deferral balance be eliminated by year-end 2005 if the Department accepts the rate proposed by Unitil?

A. No. Because St. 1997, ch. 164 ("the Electric Restructuring Act") requires that Unitil maintain a price cap through February 2005, Unitil cannot increase its rates in order to eliminate either the Transition Charge Deferral in its entirety or the deferral from 2004. However, Unitil believes that rate principles historically followed by the Department, most notably the avoidance of rate shock to consumers, would also militate against raising Unitil's rates for the remainder of 2005 with the goal to eliminate Unitil's Transition Charge Deferral in a single year. Accordingly, Unitil will continue to reduce the amounts in the Transition Charge Deferral to the maximum extent possible in light of the "headroom" permitted by the Electric Restructuring Act. Also, as discussed in the testimony of Karen M. Asbury, Unitil intends to make a filing in mid-December addressing its plan for recovery of deferred costs beginning March 1, 2005, the date which the rate cap is lifted (the maximum transition charge that Unitil will be allowed to bill is 2.42¢ per kWh in accordance with its approved restructuring plan).

1 Q. Is Unitil ensuring that it is minimizing the Transition Charge Deferrals?

2 A. While Unitil is constrained in its ability to design rates, it is following the guidelines set  
3 by the Department in a December 17, 1999 letter to its jurisdictional distribution  
4 companies. In that letter, the Department required the companies to adhere to Uniform  
5 Transition Charges, or UTC for short.

6  
7 Q. Does a UTC differ from the weighted average Transition Charge?

8 A. Yes. The rate design process is unusual because Unitil must combine the following  
9 mandates: a UTC, a 15 percent rate reduction for all customer classes and the base rates  
10 implemented on December 2, 2002 as a result of Unitil's electric division rate request in  
11 D.T.E. 02-24/25.

12  
13 Q. Is there a gap between the UTC and a weighted average Transition Charge calculation?

14 A. Yes, there is. The gap between the UTC and the weighted average Transition Charge has  
15 increased from \$0.00066 for 2004 to \$0.00122 for 2005. The weighted average transition  
16 charge is the sum of the class calculated Transition Charge revenues divided by total  
17 kWh sales. The increase is due to the impact of the same percentage inflation rate  
18 applied to differing class rate levels. Unitil expects this gap will add approximately  
19 \$665,797 in additional deferrals to Unitil's Transition Charge Deferral balance in 2005.

20  
21 Q. What is the carrying charge borne by future customers for these deferrals?

1 A. The additional deferrals will accrue interest in 2005 at the carrying charge permitted on  
2 the Transition Charge Account balance in D.T.E. 01-103, or 9.05 percent. Future  
3 customers will be responsible for these balances, including interest.  
4

5 **IV. STANDARD OFFER SERVICE FUEL ADJUSTMENT**

6 Q. Is Unitil proposing to revise its Standard Offer Service Fuel Adjustment ("SOSFA") in  
7 this filing?

8 A. Yes. Unitil calculates an estimated SOSFA of \$0.01559 per kWh to be effective January  
9 1, 2005 based on actual fuel index information through October 2004 and forecasted fuel  
10 index information for November 2004. When combined with the base Standard Offer  
11 rate of \$0.05100 per kWh, the total rate estimated for Standard Offer Service is \$0.06659  
12 per kWh.  
13

14 Q. What is the difference between the estimated SOSFA and the current SOSFA?

15 A. The estimated SOSFA is an increase of \$0.00336 per kWh versus the current rate of  
16 \$0.01223 per kWh. This represents an increase of \$1.68, or 2.44 percent on a 500 kWh  
17 typical residential bill, as shown in the summary table of proposed rates included with the  
18 cover letter.  
19

20 Q. How is the estimated SOSFA for January 1, 2005 determined?

21 A. Unitil has utilized actual fuel index data through October 2004 and estimated fuel index  
22 data for November 2004 for fuel oil and natural gas market prices to calculate the fuel



1 adjustment. It has applied this fuel index data to the 2005 Standard Offer fuel trigger and  
2 price and determined a rate of \$0.01559 per kWh.

3  
4 Q. Have you prepared a schedule demonstrating these calculations?

5 A. Yes. Schedule DJD-1, page 1 demonstrates the calculation of the estimated SOSFA  
6 using the detailed fuel index data shown on Schedule DJD-1 pages 2 and 3.

7  
8 Q. What are the prices used to determine the 12-month averages of fuel index data?

9 A. The 12 month average market gas price is shown to be \$5.889/MMBtu and the 12 month  
10 average market oil price is \$4.413/MMBtu.

11  
12 Q. Which fuel index has been estimated for November?

13 A. Referring to Schedule DJD-1, page 3, the average market oil price of \$28.038/Barrel for  
14 November 2004 is estimated. Actual daily November data is shown through November  
15 12, 2004. Daily figures for the remainder of the month are forecasted based on the  
16 average of November 8-12, 2004 data, \$27.35/Barrel. No data is estimated for November  
17 25-26, since the Platt's Oilgram US Marketscan is not typically published on those  
18 holiday dates. The average market gas price for November is based on actual fuel index  
19 data.

20  
21 Q. What is the estimated Fuel Adjustment factor calculated to be?

1 A. The estimated Fuel Adjustment factor is calculated to be 1.305726 on Schedule DJD-1,  
2 page 1. When applied to the base Standard Offer Service rate of \$0.05100 per kWh it  
3 yields the proposed rate of \$0.06659 (SOS of \$0.05100 per kWh and an SOSFA of  
4 \$0.01559).

5  
6 Q. Is this calculation consistent with the Department precedent?

7 A. Yes. On December 4, 2000, the Department approved a uniform SOSFA mechanism in  
8 dockets D.T.E. 00-66, 00-67, and 00-70. Except for the use of partial estimated data for  
9 one of the fuel indexes, the calculation presented in this filing is consistent with  
10 Department precedent in that proceeding. It is also consistent with the methodology  
11 approved in Unitil's recent reconciliation filings as well as its April and August 2003  
12 SOSFA filings.

13  
14 Q. Why has Unitil chosen to file an estimated SOSFA at this time.

15 A. Last year, Unitil filed an actual SOSFA rate through October 2003 of \$0.01185/kWh, and  
16 then supplemented that rate with a revised rate in December of \$0.01223 to incorporate  
17 November actual data. While the new rate represented an increase, it was not significant.  
18 This year's actual SOSFA rate through October 2004 is \$0.01336/kWh. Since the  
19 forecasted rate for November of \$0.01559/kWh represents an increase of \$0.00223/kWh  
20 over this amount, Unitil believes it is appropriate to set its rate using November data and  
21 will therefore file its proposed SOSFA as soon as the actual data is available. By

1 providing an estimated SOSFA in this filing, Unitil has reasonably approximated bill  
2 impacts on January 1, 2005.

3  
4 Q. When does Unitil expect to file an actual proposed SOSFA rate for effect January 1,  
5 2005?

6 A. Actual fuel index data for November will be available on or about December 1, 2004.  
7 Unitil expects to file a revised SOSFA rate and accompanying schedules shortly  
8 thereafter, similar to last year's rate proposal.

9  
10 Q. What is the current level of deferrals under the SOSFA?

11 A. The current and forecasted level of deferrals and monthly SOSFA costs are set forth on  
12 Schedule DJD-1, page 5. This schedule includes Unitil's year end 2000 SOSFA balance  
13 of \$2,622,479, accumulated between April and December 2000, which was transferred to  
14 its SOS balance in November, 2002. The SOSFA has a current deferral balance of \$1.2  
15 million as of October 31, 2004. Schedule DJD-1, page 5, line 16.

16  
17 Q. What level of deferrals does Unitil calculate to exist by year end 2004?

18 A. The SOSFA deferrals are expected to increase to \$1.37 million by year end 2004. See  
19 Schedule DJD-1, page 5, line 16. Further, Unitil expects that, if the Department allows  
20 the actual November SOSFA (estimated at \$0.01559 per kWh) to take effect on January  
21 1, 2005, the current level of deferrals is forecasted to be \$1.5M at the end of the Standard  
22 Offer period on February 28, 2005. See Schedule DJD-1, page 5, line 16.

1 Q. How is the SOSFA cost per kWh forecasted?

2 A. The SOSFA cost per kWh through February 2005 is forecasted assuming the market  
3 price of oil remains constant over the forecast period at its most recent estimated  
4 November 2004 price level as shown in Schedule DJD-1, page 4. The market price of  
5 gas is forecasted based on the NYMEX futures contract settlement price for November  
6 12, 2004 as shown in the November 15, 2004 Wall Street Journal (reported online at  
7 <http://online.wsj.com>). Pursuant to Unitil's current tariff M.D.T.E. No. 99, the fuel  
8 trigger point and SOS price of \$7.74/MMBtu and \$0.05100 per kWh is used for  
9 November 2004 through February 2005.

10  
11 Q. What is Unitil's proposal for the SOSFA going forward?

12 A. Unitil plans to update its estimated November, 2004 SOSFA for effect on January 1,  
13 2005 when actual fuel index data is available through November 2004, similar to last  
14 year. The SOSFA charge will be eliminated on March 1, 2005.

15  
16 Q. What other rate changes does Unitil propose on March 1, 2005?

17 A. Unitil will present its proposal for March 1, 2005 rate changes in a separate filing which  
18 it expects to present to the Department in December 2004.

19  
20 **V. PROPOSED REDLINE TARIFFS**

21 Q. When does Unitil propose that the tariff changes presented in this filing take effect?

1 A. The new rates and tariffs are proposed to become effective for usage consumed on and  
2 after January 1, 2005.

3  
4 Q. Can you briefly describe the changes in these tariffs?

5 A. The changes in the tariffs, fully reflected in a redlined version attached as Schedule DJD-  
6 2, reflect the change in the UTC from \$0.00982 per kWh to \$0.01049 per kWh.

7  
8 Q. Have you provided a calculation of the UTC?

9 A. Yes, I have. The UTC is as described below in Section VII, Rate Design and Schedule  
10 DJD-4.

11  
12 Q. Are there any other changes to the tariffs at this time?

13 A. The tariffs have been updated to reflect language changes for the Pension/PBOP  
14 Adjustment Factor approved in D.T.E. 04-48. There are no other substantive changes at  
15 this time. Of course, minor changes, such as tariff sheet numbering and new issue and  
16 effective dates have been made. The redlined version makes all changes quite evident.

17  
18 **VI. RATE SUMMARY**

19 Q. Does Unitil's filing contain a Rate Summary?

20 A. Yes, it does. Schedule DJD-3, pages 1 through 2, summarizes the rates for all of Unitil's  
21 rate classes using Standard Offer Service as the generation service.

1 Q. Please explain Schedule DJD-3.

2 A. The shaded areas in Schedule DJD-3 are the charges that are displayed on customers'  
3 bills. The non-shaded areas on Schedule DJD-3 are summed to equal one of the  
4 appropriate shaded areas.

5  
6 Q. Will you provide examples?

7 A. Yes. For example, the transmission charge (which is displayed in sum on each  
8 customer's bill) includes the internal transmission charge, the internal transmission  
9 service cost adjustment and the external transmission service charge. The total  
10 distribution charge (which is displayed in sum on each customer's bill) includes the  
11 distribution charge, the Pension/PBOP Adjustment Factor (recently approved in D.T.E.  
12 04-48) and the Seabrook amortization surcharge. The total transition charge (which is  
13 displayed in sum on each customer's bill) includes the transition charge, the transition  
14 cost adjustment, and the default service adjustment.

15  
16 Q. Has the Department approved this methodology?

17 A. Yes. This methodology was provided in the Company's rate schedules which were  
18 approved in Unitil's Restructuring Plan and later modified and approved in Fitchburg's  
19 annual reconciliation filings. The Pension/PBOP Adjustment Factor has been approved  
20 to be included with the distribution charge for billing purposes in D.T.E. 04-48.

**VII. RATE DESIGN**

Q. Has Unitil completed a complete redesign of its retail rates?

A. Yes.

Q. Why did Unitil redesign its rates?

A. Unitil had to redesign the rates to include the reconciliations for the Standard Offer Service Charge, the External Transmission Charge, the Internal Transmission Service Cost Adjustment, the Transition Charge, and the Default Service Adjustment in accordance with Unitil's Tariff. Unitil's Pension/PBOP adjustment factor also takes effect on January 1, 2005. Lastly, the rates had to be redesigned to reflect that the inflation-adjusted benchmark rates were reduced by the mandatory 15 percent rate reduction for each class as required by The Electric Restructuring Act.

Q. Are there other reasons Unitil had to redesign the rates?

A. Yes. The Electric Restructuring Act imposed certain additional requirements on restructuring electric and distribution companies. One such requirement permitted each of the companies to seek increases in rates relative to the rate cap to reflect inflationary trends impacting the companies. The other required the companies to collect and remit funds relative to the promotion and sustainment of energy efficiency practices and renewable resources.

Q. How did Unitil redesign its rates to reflect these requirements?

1 A. Unitil calculated an adjustment to rates to account for inflation. See Section VI below and  
2 Schedule DJD-5.

3  
4 Q. How does the rate design process account for the Standard Offer Service Fuel  
5 Adjustment?

6 A. Actually, it doesn't. It was determined in D.T.E. 00-66 that the Standard Offer Service  
7 Fuel Adjustment is a cost recovery mechanism that is added as a surcharge outside of the  
8 inflation adjustment. Therefore, the rate design process here is done independently of the  
9 SOSFA.

10  
11 Q. Please describe the complete rate redesign process, taken step-by-step.

12 A. The rate design process was accomplished in the following manner.  
13 First, the August 1997 charges and total revenues are increased by the 20.6 percent  
14 inflation adjustment on each component: customer, demand, and on- and off-peak  
15 energy. This increased level is used as the basis for determining new charges and  
16 calculating rate cap percent reductions, as shown in the last column of Schedule DJD-4,  
17 pages 1 through 9 (in the upper section under "Inflation Adjusted Total").

18  
19 Second, the proposed External Transmission Charge is set at \$0.00406 per kWh as  
20 determined in the External Transmission Charge reconciliation model (Schedule KMA-4)  
21 and the Internal Transmission Service Cost Adjustment is set at \$0.00099 per kWh as  
22 determined in the Internal Transmission Service Cost Adjustment reconciliation model



(Schedule KMA-5). The Default Service Adjustment continues at \$0.00000 per kWh as discussed in Ms. Asbury's testimony.

Third, the Energy Efficiency Charge remains unchanged at \$0.00250 per kWh in accordance with the Company's tariff M.D.T.E. No. 96 and the Renewable Resources Charge remains unchanged at \$0.00050 per kWh in accordance with the Electric Restructuring Act and tariff M.D.T.E. No. 37.

The Standard Offer Service Generation Charge remains unchanged at \$0.05100 per kWh in accordance with Unitil's tariff page, M.D.T.E. No. 99. The total rates, including the estimated SOSFA of \$0.01559 per kWh, are shown for reference to the right in Schedule DJD-4, pages 1 through 9, after the rate cap calculations are complete.

Q. Has Unitil altered the Seabrook Amortization Surcharge ("SAS")?

A. No. The SAS remains unchanged for each rate class.

Q. Are there other changes to the rate redesign?

A. Yes. The Transition Charge and the Default Service Adjustment are initially set to zero for the purposes of rate design. The distribution and customer charges remain at their current levels effective December 2, 2002 as approved in D.T.E. 02-24/25.

Q. Why is the Transition Charge initially set at zero?

1 A. The Transition Charge is initially set to zero for simplicity in order to determine the level  
2 of revenues produced by the other rate components. It is quickly substituted with a  
3 formulaic derivation of the class Transition Charge based on the other rate components.  
4

5 Q. Has the methodology you employed been reviewed by the Department and approved for  
6 use in Unitil's rate design?

7 A. Yes.  
8

9 Q. How do you determine the Transition Charge levels in order to comply with the  
10 Department's directive that such charges be uniform?

11 A. The Transition Charge levels are determined for each class on a cents per kWh basis by  
12 multiplying the total inflation-adjusted August 1997 revenue by 85 percent, subtracting  
13 the revenue achieved by all of the other individual rate components exclusive of the  
14 Transition Charge, and dividing by the total 2001 test-year kWh sales. This was done for  
15 each class as a first step in developing the transition charges. A different amount is  
16 computed for each class. The lowest major rate class' transition charge is chosen as the  
17 UTC. The class figures are further adjusted as discussed below to comply with the UTC  
18 requirement.  
19

1       The proposed total Company UTC was determined to be \$0.01049 per kWh. This is the  
2       highest transition charge possible to achieve the minimum fifteen percent rate reduction  
3       for all major rate classes.<sup>1</sup>

4  
5    Q.    Once the total Company UTC is determined, how is it applied to all customer classes?

6    A.    Each class was revisited to establish the charges for the proposed UTC, by rate  
7       component. Each of the transition charge rate components is determined by applying the  
8       difference between the total inflation-adjusted August 1997 rate components, decreased  
9       by the appropriate percent decrease determined exclusive of the change in customer  
10       charges, and by subtracting each of the other proposed rate components. This design  
11       ensures that each component receives as close to the 15 percent decrease as possible  
12       using a UTC.

13  
14   Q.    Have you supplied worksheets that prove the decrease that will impact each class of  
15       Unitil customers?

16   A.    Yes, I have. The detailed rate design worksheets and proof of the 15 percent decrease for  
17       each major rate class are shown on Schedule DJD-4, pages 1 through 9. This is a  
18       demonstration for the class as a whole. Schedule DJD-6 demonstrates the rate reduction  
19       for individual customers based on assumed usage levels. In pages 1-18, the calculated

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<sup>1</sup> The UTC was based on the GD-3 class calculated transition charge. The resulting rate reduction for the GD-4 class is just under 15 percent at 14.6 percent. Since this class is a subclass of the GD-2 class and contains only two customers, the GD-4 calculated transition charge was not used as the UTC.

1 August 1997 revenue is adjusted upwards by the 20.6 percent inflation adjustment for  
2 comparison purposes.

3  
4 Q. What is the impact on distribution revenue as a result of implementation of the proposed  
5 rate design?

6 A. The proposed rate design is distribution revenue-neutral. No changes were made to  
7 distribution rates.

8  
9 Q. Was there any need for adjustments to the transition charge for any class as a result of  
10 applying the uniform transition charge formula, as has been done in the past?

11 A. Yes, there were three classes for which an additional adjustment was necessary in this  
12 year's filing. For the regular general service GD-2 class, the initial application of the  
13 UTC to each rate component resulted in a negative transition charge for the kWh  
14 component of the rate. Unitil shifted \$220,094 from the demand kW component to the  
15 energy kWh component to eliminate the negative transition charge. This resulted in the  
16 demand kW charge decreasing from \$3.29/kW to \$2.74/kW and the energy kWh  
17 component increasing from (\$0.00211)/kWh<sup>2</sup> to \$0.00000/kWh.

18  
19 For the large general service GD-3 class, the initial application of the UTC to each rate  
20 component resulted in a negative transition charge for the off-peak kWh component of  
21 the rate. Unitil shifted \$697,836 from the on-peak kWh component to the off-peak kWh

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<sup>2</sup> Please note that negative numbers are designated and enclosed by parentheses.

1 component to eliminate the negative transition charge. This resulted in the on-peak kWh  
2 charge decreasing from \$0.00678/kWh to \$0.00073/kWh and the off-peak kWh  
3 component increasing from (\$0.00627)/kWh to \$0.00000/kWh.

4  
5 For the optional time of use general service GD-4 class, the initial application of the UTC  
6 to each rate component resulted in a negative transition charge for the off-peak kWh  
7 component of the rate. Unitil shifted \$781 from the on-peak kWh component to the off-  
8 peak kWh component to eliminate the negative transition charge. This resulted in the on-  
9 peak kWh charge decreasing from \$0.01890/kWh to \$0.01059/kWh and the off-peak  
10 kWh component increasing from (\$0.00224)/kWh to \$0.00000/kWh.

11  
12 Q. Were there any other adjustments to transition charge class rate components?

13 A. No.

14  
15 Q. Has the Company reviewed its transition charge revenues collected from customers in  
16 2004 and compared them versus the uniform transition rate?

17 A. Yes. In D.T.E. 02-84, the Attorney General argued that the Company was not collecting  
18 the proper amount of transition charge revenues, specifically from its GD-3 customers,  
19 and that a class reconciliation adjustment may be necessary. The Attorney General cited  
20 a figure of \$450,000 for the GD-3 class undercollection. The Attorney General urged the  
21 Department to require Unitil to monitor the discrepancy and implement a class specific  
22 transition charge adjustment in the 2003 reconciliation if the figures for 2003 confirm the

1 projected shortfall. Schedule DJD-4, page 11 demonstrates a comparison of computed  
2 transition revenue versus collected transition charge revenue.

3  
4 In its reply brief in D.T.E. 02-84, Unitil stated that the discrepancy between the  
5 forecasted revenue and the uniform transition charge revenue was actually only \$67,000,  
6 not \$450,000. Unitil stated that the forecasted load factor attributed to the GD-3 class  
7 was erroneous because the forecasted demand loads for the GD-3 class did not reflect the  
8 entire class. To ensure that the Department would make its determination based on a  
9 complete and accurate record, Unitil filed revised schedules with its Motion to Admit  
10 Post Hearing Evidence to introduce the correct forecasted discrepancy of \$67,000. In  
11 D.T.E. 03-115, last year's reconciliation filing, Unitil submitted actual data from  
12 February through September 2003 that showed a difference of only (\$23,562) or (1.40)  
13 percent between the billed transition revenue and the calculated transition revenue for the  
14 GD-3 class.

15  
16 In Schedule DJD-4, page 11, the Company demonstrates that from February through  
17 October 2004, a comparison of the billed transition revenue versus the calculated uniform  
18 transition charge revenue shows a difference of (\$268,439), or (7.51) percent. January is  
19 not included in this worksheet for simplification since it is a month in which the  
20 transition charge is prorated between the December and January sales and demands.  
21 While this difference is larger than expected, mild weather in the 2004 winter period and  
22 the unseasonably cool summer of 2004 have likely contributed to lower billable demands

1 in the GD-2 and GD-3 rate classes. This is a reasonable variance due to variations in  
2 customer load factor from month to month and year to year, and Unitil continues to assert  
3 that class reconciliation of transition charge revenues is not appropriate.  
4

5 Q. The Electric Restructuring Act requires a Farm Credit be implemented for those  
6 customers that qualify. Have you ensured provision for the Farm Credit?

7 A. Yes. Schedule DJD-4, page 10, details the Farm Credits for those Standard Offer Service  
8 customers who qualify as persons or corporations engaged in the business of agriculture  
9 or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws. The  
10 Farm Credit would be similarly calculated for customers receiving Default Service.  
11 Farms with a Competitive Supply will receive a 10 percent discount from Unitil's  
12 delivery service rates only.  
13

#### 14 **VIII. INFLATION ADJUSTMENT**

15 Q. Why is Unitil proposing an inflation adjustment?

16 A. Unitil adjusts its retail delivery service rates each year by an inflation index in accordance  
17 with the Electric Restructuring Act and per Department Order in D.T.E. 97-115/98-120.  
18

19 Q. How is the inflation adjustment determined?

20 A. Unitil uses the United States Consumer Price Index ("US-CPI"), for all urban consumers,  
21 series id CUUR0000SA0, as the appropriate price index to measure inflation. This index  
22 is published by the U.S. Department of Labor, Bureau of Labor Statistics.

1 Q. Has this method been approved by the Department?

2 A. Yes, it has.

3

4 Q. Please explain.

5 A. Yes. Schedule DJD-5, Page 1 of 1, shows the history of the US-CPI from July 1997

6 through September 2004 and projected data through June 2005. The projected data were

7 calculated pursuant to the Department's guidelines in its December 17, 1999 letter to the

8 electric distribution companies regarding the 1999 Transition Charge Reconciliation

9 Filings ("Letter Order"). Also in accordance with the Letter Order, Unitil has computed

10 the inflation adjustment using the mid-point of 2005, as the rates will be effective for the

11 entire year 2005.

12

13 Q. What is the calculated inflation adjustment for 2005 and how is it determined?

14 A. Unitil proposes that a 20.6 percent inflation adjustment be applied to its rates in effect

15 during August 1997 for all customer classes. As shown in Schedule DJD-5, Unitil

16 calculated the annual inflation between September 2003 and September 2004 to be 2.54

17 percent, or about 0.21 percent on a monthly basis. This historic inflation level was used

18 to forecast inflation through June, 2005. The CPI is forecast to have risen by 20.6

19 percent (as of June 2005) when compared to the inflation levels at the benchmark

20 distribution rate August 1997.

21

22 Q. Please compare this rate in relation to the inflation index used in the last year.



1 A. The inflation adder has increased from 16.8 percent to 20.6 percent. The increase in the  
2 inflation adder has the effect of increasing overall rates (excluding the SOSFA) by 3.3  
3 percent (1.206 divided by 1.168). This amount is mitigated somewhat for most classes  
4 due to the UTC gap discussed above.

5  
6 Q. How are retail rates adjusted using this inflation amount?

7 A. Unitil proposes to increase its total retail rate class revenues by the amount of the  
8 inflation increase. See, Schedule DJD-4. From these inflation-adjusted rates, Unitil will  
9 maintain the required 15 percent rate reduction, exclusive of the Standard Offer Service  
10 Fuel Adjustment.

11  
12 Q. Is the inflation increase reflected anywhere else in this filing?

13 A. The inflation adjustment of 20.6 percent versus August 1997 rates is incorporated in the  
14 rate and tariff changes presented throughout my testimony.

15  
16 **IX. BILL IMPACTS**

17 Q. Have you provided the bill impacts for the proposed rates?

18 A. Yes. Schedule DJD-6 demonstrates the bill impacts of the proposed rates for all  
19 customer classes. Schedule DJD-6, pages 1-18, demonstrate the impact of the proposed  
20 rates (not including the SOSFA) versus the inflation-adjusted August 1997 rates as  
21 discussed above in Rate Design.

1 The proposed bill impacts are presented for customers receiving Standard Offer Service,  
2 including the estimated SOSFA at Schedule DJD-6, pages 19-36. The impacts are in the  
3 range of 2.3 percent to 6.4 percent for the majority of customers. The proposed bill  
4 impacts are presented for customers receiving Default Service at Schedule DJD-6, pages  
5 37-54. Impacts for the majority of these customers are in the range of 0.5 percent to 2.6  
6 percent. This schedule shows the fixed default service rates effective on December 1,  
7 2004, as approved by the Department on October 29, 2004.

8  
9 **X. CONCLUSION**

10 Q. Does this conclude your testimony?

11 A. Yes, it does.

## **SCHEDULE DJD-1**

### **STANDARD OFFER SERVICE FUEL ADJUSTMENT**

**Fitchburg Gas and Electric Light Company d/b/a Unitil**

**Calculation of Standard Offer Service Fuel Adjustment  
Fuel Index through November 2004  
for effect January 1, 2005**

<u>Market Gas Price Index (\$/MMBtu)</u>		<u>Market Oil Price Index (\$/MMBtu)</u>	
Dec-03	\$4.73	Dec-03	\$4.06
Jan-04	\$6.22	Jan-04	\$4.43
Feb-04	\$5.74	Feb-04	\$4.13
Mar-04	\$5.12	Mar-04	\$3.89
Apr-04	\$5.37	Apr-04	\$4.05
May-04	\$5.86	May-04	\$4.79
Jun-04	\$6.69	Jun-04	\$4.68
Jul-04	\$6.33	Jul-04	\$4.41
Aug-04	\$6.00	Aug-04	\$4.42
Sep-04	\$5.19	Sep-04	\$4.40
Oct-04	\$5.46	Oct-04	\$5.24
Nov-04	\$7.97	forecasted--> Nov-04	\$4.45
Avg. Market Gas Price	\$5.889	Avg. Market Oil Price	\$4.413

Year 2004 Fuel Trigger Point                      \$7.74 /MMBtu

	Fuel Adjustment	SOS Rate	Fuel Adjusted SOS Rate**	Adjustment**
Fuel Adjustment*	<b>1.305726</b>	<b>\$0.05100</b>	<b>\$0.06659</b>	<b>\$0.01559</b>

\* Fuel Adjustment = 
$$\frac{(\text{Market Gas Price} + \$0.60/\text{MMBtu}) + (\text{Market Oil Price} + \$0.04/\text{MMBtu})}{(\text{Fuel Trigger Point} + \$0.60 + \$0.04)/\text{MMBtu}}$$

but shall be no less than 1.0

\*\* The Fuel Adjusted SOS rate of \$0.06659 equals the SOS rate of \$0.05100 per kWh times the Fuel Adjustment of 1.30573 and the Adjustment of \$0.01559 equals \$0.06659 - \$0.05100 per kWh.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**

**Fuel Indexes**

**PLATTS NO. 6 1% SULFUR OIL (NY) \***  
**Low Cargo Deliveries**

	<u>\$/Barrel</u>	<u>\$/MMBTU</u>
Dec-03	\$25.600	\$4.063
Jan-04	\$27.916	\$4.431
Feb-04	\$26.047	\$4.135
Mar-04	\$24.526	\$3.893
Apr-04	\$25.502	\$4.048
May-04	\$30.160	\$4.787
Jun-04	\$29.488	\$4.681
Jul-04	\$27.802	\$4.413
Aug-04	\$27.827	\$4.417
Sep-04	\$27.714	\$4.399
Oct-04	\$33.019	\$5.241
Nov-04	\$28.038	\$4.450 <--forecasted
<b>12 Month Average Market Gas Price</b> From Dec-03 to Nov-04	<b>\$27.803</b>	<b>\$4.413</b>

\* Platt's Oilgram US Marketscan

**NYMEX HENRY HUB GAS FUTURES \*\***  
**\$/MMBTU**

	<u>Day 3</u>	<u>Day 2</u>	<u>Day 1</u>	<u>Average</u>
Dec-03	4.634	4.682	4.860	\$4.725
Jan-04	6.143	6.379	6.150	\$6.224
Feb-04	5.727	5.716	5.775	\$5.739
Mar-04	5.127	5.077	5.150	\$5.118
Apr-04	5.336	5.395	5.365	\$5.365
May-04	5.764	5.874	5.935	\$5.858
Jun-04	6.705	6.684	6.680	\$6.690
Jul-04	6.485	6.353	6.141	\$6.326
Aug-04	5.957	5.989	6.048	\$5.998
Sep-04	5.298	5.189	5.082	\$5.190
Oct-04	5.392	5.262	5.723	\$5.459
Nov-04	7.890	8.402	7.626	\$7.973
<b>12 Month Average Market Gas Price From Dec-03 to Nov-04</b>				<b>\$5.889</b>

\*\* New York Mercantile Exchange Natural Gas Futures Contract

Fitchburg Gas and Electric Light Company d/b/a Unitil  
Detail of Oil Fuel Indexes

PLATTS NO. 6 1% SULFUR OIL (NY) \*  
Low Cargo Deliveries in \$/Barrel

Day	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04
1	\$23.90			\$24.50	\$23.50		\$32.75	\$28.25	\$28.00	\$27.90	\$29.35	\$31.50
2	\$24.20		\$28.50	\$24.50	\$23.25		\$31.75	\$28.00	\$27.95	\$27.40		\$30.50
3	\$24.15		\$29.00	\$24.40		\$27.35	\$31.00		\$27.25	\$27.40		\$30.75
4	\$24.30		\$27.80	\$24.60		\$28.10	\$30.70		\$27.95		\$29.20	\$29.00
5	\$24.60	\$27.75	\$27.35	\$24.60	\$22.90	\$29.00			\$27.35		\$30.35	\$28.75
6		\$28.15	\$27.00		\$23.65	\$29.60		\$29.00			\$31.00	
7		\$28.25			\$24.95	\$29.75	\$30.80	\$28.00		\$27.00	\$32.25	
8	\$25.60	\$27.85		\$24.40	\$24.90		\$30.15	\$27.85	\$27.25	\$26.65	\$32.50	\$28.00
9	\$25.60	\$27.95	\$26.00	\$24.30			\$30.00	\$27.35	\$27.25	\$27.55		\$26.75
10	\$25.45		\$25.90	\$24.30		\$29.40	\$30.00		\$27.50	\$26.35		\$27.25
11	\$25.50		\$25.75	\$24.50		\$29.30			\$27.75		\$32.75	\$27.00
12	\$25.50	\$28.05	\$25.10	\$24.15	\$25.00	\$30.30		\$27.10	\$28.40		\$32.75	\$27.75
13		\$28.00	\$25.75		\$25.05	\$30.40		\$27.20		\$26.95	\$33.00	
14		\$28.00			\$25.55	\$30.50	\$29.25	\$28.00		\$27.00	\$34.00	
15	\$25.75	\$27.75		\$24.30	\$26.30		\$29.00	\$28.10	\$28.40	\$26.85	\$34.00	\$27.35 f
16	\$26.00	\$27.90		\$24.40	\$26.30		\$29.00	\$28.10	\$28.45	\$27.05		\$27.35 f
17	\$26.75		\$25.75	\$24.60		\$30.40	\$29.60		\$28.45	\$27.65		\$27.35 f
18	\$27.20		\$25.75	\$24.50		\$30.35	\$29.90		\$28.90		\$33.50	\$27.35 f
19	\$27.00		\$25.75	\$24.50	\$26.00	\$31.10		\$28.10	\$28.90		\$33.00	\$27.35 f
20		\$28.25	\$25.00		\$25.80	\$30.85		\$27.75		\$27.65	\$34.25	
21		\$27.75			\$25.75	\$30.75	\$29.10	\$27.75		\$27.75	\$34.50	
22	\$26.00	\$27.60		\$24.50	\$26.50		\$29.20	\$27.75	\$28.45	\$28.75	\$35.00	\$27.35 f
23	\$25.75	\$27.85	\$25.00	\$24.50	\$26.40		\$28.75	\$27.75	\$27.85	\$28.25		\$27.35 f
24	\$26.25		\$25.00	\$24.65		\$31.65	\$28.35		\$27.25	\$28.25		\$27.35 f
25			\$25.00	\$24.40		\$31.60	\$28.00		\$27.25		\$35.00	
26		\$27.90	\$25.00	\$24.65	\$26.60	\$31.60		\$27.50	\$27.45		\$35.25	
27		\$28.00	\$24.50		\$27.10	\$30.60		\$27.50		\$28.75	\$34.50	
28		\$28.00			\$26.70	\$30.60	\$27.10	\$27.65		\$28.85	\$34.00	
29	\$26.00	\$27.50		\$25.00	\$26.65		\$27.10	\$27.50	\$27.10	\$29.00	\$33.25	\$27.35 f
30	\$26.00	\$27.90		\$25.50	\$26.70		\$27.75	\$27.65	\$27.10	\$29.00		\$27.35 f
31	\$26.10			\$24.35								
Average	\$25.600	\$27.916	\$26.047	\$24.526	\$25.502	\$30.160	\$29.488	\$27.802	\$27.827	\$27.714	\$33.019	\$28.038

\* Platt's Oilgram US Marketscan

f = forecast based on average of November 8-12, 2004

Fitchburg Gas and Electric Light Company d/b/a Unitil

Calculation of Standard Offer Service Fuel Adjustment Cost per kWh  
based on Forecast of Fuel Indexes through February 2005

Market Gas Price Index (\$/MMBtu)				Market Oil Price Index (\$/MMBtu)			
actual	Nov-03	\$4.49	12 month	actual	Nov-03	\$4.13	12 month
actual	Dec-03	\$4.73	<u>average</u>	actual	Dec-03	\$4.06	<u>average</u>
actual	Jan-04	\$6.22	\$5.54	actual	Jan-04	\$4.43	\$4.29
actual	Feb-04	\$5.74	\$5.56	actual	Feb-04	\$4.13	\$4.18
actual	Mar-04	\$5.12	\$5.21	actual	Mar-04	\$3.89	\$4.08
actual	Apr-04	\$5.37	\$5.24	actual	Apr-04	\$4.05	\$4.11
actual	May-04	\$5.86	\$5.28	actual	May-04	\$4.79	\$4.18
actual	Jun-04	\$6.69	\$5.34	actual	Jun-04	\$4.68	\$4.24
actual	Jul-04	\$6.33	\$5.40	actual	Jul-04	\$4.41	\$4.25
actual	Aug-04	\$6.00	\$5.51	actual	Aug-04	\$4.42	\$4.25
actual	Sep-04	\$5.19	\$5.52	actual	Sep-04	\$4.40	\$4.29
actual	Oct-04	\$5.46	\$5.60	actual	Oct-04	\$5.24	\$4.39
actual	Nov-04	\$7.97	\$5.89	forecast***	Nov-04	\$4.45	\$4.41
forecast**	Dec-04	\$7.18	\$6.09	forecast***	Dec-04	\$4.45	\$4.45
forecast**	Jan-05	\$7.87	\$6.23	forecast***	Jan-05	\$4.45	\$4.45
forecast**	Feb-05	\$7.92	\$6.41	forecast***	Feb-05	\$4.45	\$4.47

Year 2004 Fuel Trigger Point \$7.74 /MMBtu

Year 2005 Fuel Trigger Point \$7.74 /MMBtu

Fuel Adjustment Cost*		Fuel		Fuel Adjusted	
		Adjustment	SOS Rate	SOS Rate	Adjustment
actual	Jan-04	1.24977	\$0.05100	\$0.06374	\$0.01274
actual	Feb-04	1.23824	\$0.05100	\$0.06315	\$0.01215
actual	Mar-04	1.18576	\$0.05100	\$0.06047	\$0.00947
actual	Apr-04	1.19105	\$0.05100	\$0.06074	\$0.00974
actual	May-04	1.20518	\$0.05100	\$0.06146	\$0.01046
actual	Jun-04	1.21920	\$0.05100	\$0.06218	\$0.01118
actual	Jul-04	1.22727	\$0.05100	\$0.06259	\$0.01159
actual	Aug-04	1.24058	\$0.05100	\$0.06327	\$0.01227
actual	Sep-04	1.24705	\$0.05100	\$0.06360	\$0.01260
actual	Oct-04	1.26784	\$0.05100	\$0.06466	\$0.01366
forecast	Nov-04	1.30573	\$0.05100	\$0.06659	\$0.01559
forecast	Dec-04	1.33394	\$0.05100	\$0.06803	\$0.01703
forecast	Jan-05	1.35046	\$0.05100	\$0.06887	\$0.01787
forecast	Feb-05	1.37525	\$0.05100	\$0.07014	\$0.01914

$$\text{* Fuel Adjustment} = \frac{(\text{Market Gas Price} + \$0.60/\text{MMBtu}) + (\text{Market Oil Price} + \$0.04/\text{MMBtu})}{(\text{Fuel Trigger Point} + \$0.60 + \$0.04)/\text{MMBtu}}$$

but shall be no less than 1.0

\*\* Forecast based on November 12, 2004 settled trade price as reported in the November 15, 2004 Wall Street Journal Online.

\*\*\* Forecast based on November 2004 estimate.

Fitchburg Gas and Electric Light Company d/b/a Unitil  
Standard Offer Service Fuel Adjustment Calculation

	Jan-04 <u>Actual</u>	Feb-04 <u>Actual</u>	Mar-04 <u>Actual</u>	Apr-04 <u>Actual</u>	May-04 <u>Actual</u>	Jun-04 <u>Actual</u>	Jul-04 <u>Actual</u>	Aug-04 <u>Actual</u>	Sep-04 <u>Actual</u>	Oct-04 <u>Actual</u>	Nov-04 <u>Estimated</u>	Dec-04 <u>Estimated</u>	12 month <u>Total</u>	Jan-05 <u>Estimated</u>	Feb-05 <u>Estimated</u>
<b><u>SOSFA COSTS</u></b>															
1 SOSFA kWh	20,634,790	19,342,586	18,407,371	17,249,714	15,562,017	16,793,019	17,737,495	18,618,272	18,210,265	15,658,500	17,530,026	20,736,169	216,480,223	22,170,533	21,157,679
2 SOSFA Calculated Rate Adjustment	\$0.01274	\$0.01215	\$0.00947	\$0.00974	\$0.01046	\$0.01118	\$0.01159	\$0.01227	\$0.01260	\$0.01366	\$0.01559	\$0.01703		\$0.01787	\$0.01914
3 Total SOSFA Costs	\$262,887	\$235,012	\$174,318	\$168,012	\$162,779	\$187,746	\$205,578	\$228,446	\$229,449	\$213,895	\$273,293	\$353,137	\$2,694,553	\$396,187	\$404,958
<b><u>SOSFA REVENUES</u></b>															
4 SOSFA Billing Rate	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223	\$0.01223		\$0.01559	\$0.01559
5 Total SOSFA Revenues Received	\$273,151	\$236,578	\$225,142.67	\$210,982	\$190,275	\$205,376	\$216,943	\$227,692	\$222,722	\$191,514	\$214,392	\$253,603	\$2,668,372	\$315,841 (1)	\$329,848
<b><u>(OVER)/UNDER RECOVERY - MONTH</u></b>															
6 SOSFA Costs	\$262,887	\$235,012	\$174,318	\$168,012	\$162,779	\$187,746	\$205,578	\$228,446	\$229,449	\$213,895	\$273,293	\$353,137	\$2,694,553	\$396,187	\$404,958
7 SOSFA Revenues	\$273,151	\$236,578	\$225,143	\$210,982	\$190,275	\$205,376	\$216,943	\$227,692	\$222,722	\$191,514	\$214,392	\$253,603	\$2,668,372	\$315,841	\$329,848
8 (Over)/Under Recovery - Month	(\$10,264)	(\$1,566)	(\$50,825)	(\$42,969)	(\$27,497)	(\$17,630)	(\$11,365)	\$754	\$6,727	\$22,381	\$58,901	\$99,534	\$26,181	\$80,346	\$75,110
<b><u>CUMULATIVE (OVER)/UNDER RECOVERY</u></b>															
9 Beginning Balance	\$1,308,299	\$1,300,771	\$1,301,758	\$1,253,613	\$1,213,147	\$1,188,169	\$1,172,935	\$1,164,020	\$1,167,219	\$1,176,324	\$1,201,510	\$1,263,225		\$1,365,860	\$1,449,896
10 (Over)/Under Recovery - Month	(\$10,264)	(\$1,566)	(\$50,825)	(\$42,969)	(\$27,497)	(\$17,630)	(\$11,365)	\$754	\$6,727	\$22,381	\$58,901	\$99,534		\$80,346	\$75,110
11 Ending Balance Before Interest	\$1,298,035	\$1,299,205	\$1,250,934	\$1,210,644	\$1,185,651	\$1,170,539	\$1,161,570	\$1,164,775	\$1,173,946	\$1,198,706	\$1,260,411	\$1,362,759		\$1,446,206	\$1,525,006
<b><u>CALCULATION OF INTEREST</u></b>															
12 Average Monthly Balance	\$1,303,167	\$1,299,988	\$1,276,346	\$1,232,129	\$1,199,399	\$1,179,354	\$1,167,252	\$1,164,397	\$1,170,583	\$1,187,515	\$1,230,961	\$1,312,992		\$1,406,033	\$1,487,451
13 Interest Rate	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.79%	2.79%	2.79%		3.10%	3.10%
14 Number of Days / Month	31	29	31	30	31	30	31	31	30	31	30	31	366	31	28
15 Computed Interest	\$2,736	\$2,553	\$2,680	\$2,503	\$2,518	\$2,396	\$2,451	\$2,445	\$2,378	\$2,805	\$2,814	\$3,101	\$31,380	\$3,690	\$3,526
<b><u>BALANCE - END OF MONTH</u></b>															
16 Ending Balance	\$1,300,771	\$1,301,758	\$1,253,613	\$1,213,147	\$1,188,169	\$1,172,935	\$1,164,020	\$1,167,219	\$1,176,324	\$1,201,510	\$1,263,225	\$1,365,860		\$1,449,896	\$1,528,532

(1) The kWh sales are prorated 60% at proposed rate and 40% at current rate.



**SCHEDULE DJD-2**

**REDLINED VERSION OF PROPOSED TARIFFS**

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## INDEX

## TARIFF FOR ELECTRIC SERVICE

INDEX:	M.D.T.E. No.	No. of Pages
Territory Served at Published Rates	21	1
Terms and Conditions for Distribution Service	110	21
Terms and Conditions for Competitive Suppliers	90	13

Electric Service:Schedule:

Residential Delivery Service	RD-1	<del>104</del> 115	2
Low Income Residential Delivery Service	RD-2	<del>105</del> 116	3
General Delivery Service	GD	<del>106</del> 117	7
Outdoor Lighting Delivery Service	SD	<del>107</del> 118	6
Qualifying Facility Power Purchases	QF	57	10
Seabrook Amortization Surcharge	SAS	32	2
Energy Efficiency Charge	EEC	96	1
Internal Transmission Service Cost Adjustment	ITSCA	34	1
External Transmission Charge	ETC	97	2
Transition Cost Adjustment	TCA	98	1
Renewable Resource Charge	RRC	37	1
Standard Offer Service	SOS	99	8
Default Service	DS	114	7
Default Service Adjustment	DSA	101	1
Pension/PBOP Adjustment Factor	PAF	112A	3
Interruptible Load Credit	I-N	41	2
Interruptible Load Credit	I-FGE	42	1
Load Response Program	LR	85	1
Optional Enhanced Metering Service	EMS	71	3
Optional Interval Data Service	IDS	70	1
Interconnection	IC	109	77
Cancellation Supplement	MDTE 29		1
Cancellation Supplement	MDTE 66		1
Cancellation Supplement	MDTE 80		1
Cancellation Supplement	MDPU 77		1
Cancellation Supplement	MDPU 80		1
Cancellation Supplement	MDPU 83		1
Cancellation Supplement	MDPU 87		1

M.D.T.E. No. ~~404~~115Canceling M.D.T.E. No. ~~92~~104

Sheet 1

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## RESIDENTIAL DELIVERY SERVICE

## SCHEDULE RD-1

AVAILABILITY

Service is available under this Schedule for all domestic purposes at individual private dwellings and in individual apartments and apartment or condominium buildings, and for churches and farms that received service under this rate prior to the effective date of this tariff page. Single Phase motors exceeding 5 horsepower will be allowed only upon approval by the Company in each instance. When service is delivered through one meter and used for both domestic and non-domestic purposes, billing shall be under this Schedule only if the predominant use of demand, determined by the Company on the basis of metered load data, connected loads, or consumption, is for domestic purposes. This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier or may be eligible for Standard Offer Service or Default Service from the Company pursuant to Schedules SOS or DS as amended from time to time.

This Schedule is not available for service furnished for commercial or business purposes including garages, motels, hotels, and boarding houses or residences in which three or more rooms are rented, or for any other non-residential purposes.

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service and limited to 200 Amps at 240 volts. In some areas service may be 120/208 volts.

DELIVERY SERVICE CHARGES - MONTHLY

Customer Charge .....	@ \$3.02 per meter
Distribution Charge:	
All kWh .....	@ 4.174 ¢ per kWh
Transition Charge:	
All kWh .....	@ <del>0.982</del> 1.049 ¢ per kWh
Internal Transmission Charge:	
All kWh .....	@ 0.192 ¢ per kWh

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

M.D.T.E No. ~~104~~115Canceling M.D.T.E. No. ~~92~~104

Sheet 2

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## RESIDENTIAL DELIVERY SERVICE

## SCHEDULE RD-1 (Continued)

ADJUSTMENTS

The Delivery Service Charges under this Schedule shall be adjusted from time to time to reflect the following:

Seabrook Amortization Surcharge - Schedule SAS, M.D.T.E. No. 32

Energy Efficiency Charge - Schedule EEC, M.D.T.E. No. 96

Internal Transmission Service Cost Adjustment - Schedule ITSCA, M.D.T.E. No. 34

External Transmission Charge - Schedule ETC, M.D.T.E. No. 97

Transition Cost Adjustment - Schedule TCA, M.D.T.E. No. 98

Renewable Resource Charge - Schedule RRC, M.D.T.E. No. 37

Default Service Adjustment - Schedule DSA, M.D.T.E. No. 101

Pension/PBOP Adjustment Factor – Schedule PAF, M.D.T.E. No. 112A

For billing purposes, the Seabrook Amortization Surcharge and the Pension/PBOP Adjustment Factor will be included in the Distribution Charge. The Internal Transmission Service Cost Adjustment and External Transmission Charge will be added to the Internal Transmission Charge and billed as the Transmission Charge. The Transition Cost Adjustment and the Default Service Adjustment will be included in the Transition Charge. The Energy Efficiency and Renewable Resource Charges will each be included as separate items on the bill.

PAYMENT

Bills are net and due upon presentation.

FARM CREDIT

Customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws, shall receive a credit of ten percent from the otherwise applicable rates. The credit shall be based on full Delivery Service rates plus the Standard Offer Service or Default Service rate, if applicable. The credit will be recalculated as required to maintain the ten percent discount from these rates as in effect from time to time.

TERM OF CONTRACT

The term of contract under this Schedule shall be for an initial period of at least one year, and shall continue in effect thereafter until canceled by either party upon at least 30 days written notice.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this Schedule.

M.D.T.E. No. ~~105116~~Canceling M.D.T.E. No. ~~93105~~

Sheet 1

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## LOW INCOME RESIDENTIAL DELIVERY SERVICE

## SCHEDULE RD-2

AVAILABILITY

Service is available under this Schedule for all domestic purposes at individual private dwellings and in individual apartments. Single phase motors exceeding 5 horsepower will be allowed only upon approval by the Company in each instance. This Schedule is not available for an alternate or seasonal home and is not available for service furnished for commercial or business purposes. This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier or may be eligible for Standard Offer Service or Default Service from the Company pursuant to Schedules SOS or DS as amended from time to time. The Company shall guarantee payment to the generation supplier for all power sold to low-income customers at the discounted rates. The guaranteed payment shall be limited to the amount that the Company would have charged the Customer for Standard Offer Service.

Eligibility for this schedule shall be established upon verification of a low-income Customer's receipt of any means-tested public benefit, or verification of eligibility for the low-income home energy assistance program, or its successor program, for which eligibility does not exceed 175 percent of the federal poverty level based on a household's gross income. Said public benefits may include, but are not limited to, assistance which provides cash, housing, food, or medical care, including, but not limited to, transitional assistance for needy families, supplemental security income, emergency assistance to elders, disabled, and children, food stamps, public housing, federally-subsidized or state-subsidized housing, the low-income home energy assistance program, veteran's benefits, and similar benefits. Customers who qualify for this Schedule shall be required each year to certify their continuing compliance with the terms hereof.

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service and limited to 200 Amps at 240 volts. In some areas service may be 120/208 volts.

DELIVERY SERVICE CHARGES - MONTHLY

Customer Charge .....@ \$1.87 per meter

**Distribution Charge:**

All kWh .....@ 1.714 ¢ per kWh

**Transition Charge**

All kWh .....@ ~~0.982~~ 1.049 ¢ per kWh

**Internal Transmission Charge:**

All kWh .....@ 0.192 ¢ per kWh

M.D.T.E. No. ~~405~~116Canceling M.D.T.E. No. ~~93~~105

Sheet 2

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## LOW INCOME RESIDENTIAL DELIVERY SERVICE

**SCHEDULE RD-2 (continued)**MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

ADJUSTMENTS

The Delivery Service Charges under this Schedule shall be adjusted from time to time to reflect the following:

Seabrook Amortization Surcharge - Schedule SAS, M.D.T.E. No. 32

Energy Efficiency Charge - Schedule EEC, M.D.T.E. No. 96

Internal Transmission Service Cost Adjustment - Schedule ITSCA, M.D.T.E. No. 34

External Transmission Charge - Schedule ETC, M.D.T.E. No. 97

Transition Cost Adjustment - Schedule TCA, M.D.T.E. No. 98

Renewable Resource Charge - Schedule RRC, M.D.T.E. No. 37

Default Service Adjustment - Schedule DSA, M.D.T.E. No. 101

Pension/PBOP Adjustment Factor - Schedule PAF, M.D.T.E. No. 112A

For billing purposes, the Seabrook Amortization Surcharge and the Pension/PBOP Adjustment Factor will be included in the Distribution Charge. The Internal Transmission Service Cost Adjustment and External Transmission Charge will be added to the Internal Transmission Charge and billed as the Transmission Charge. The Transition Cost Adjustment and the Default Service Adjustment will be included in the Transition Charge. The Energy Efficiency and Renewable Resource Charges will each be included as separate items on the bill.

PAYMENT

Bills are net and due upon presentation.

FARM CREDIT

Customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws, shall receive a credit of ten percent from the otherwise applicable rates. The credit shall be based on full Delivery Service rates plus the Standard Offer Service or Default Service rate, if applicable. The credit will be recalculated as required to maintain the ten percent discount from these rates as in effect from time to time.

M.D.T.E. No. ~~405~~116Canceling M.D.T.E. No. ~~93~~105

Sheet 3

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## LOW INCOME RESIDENTIAL DELIVERY SERVICE

**SCHEDULE RD-2 (continued)**TERM OF CONTRACT

The term of contract under this Schedule shall be for an initial period of at least one year, and shall continue in effect thereafter until canceled by either party upon at least 30 days written notice.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this Schedule.

M.D.T.E. No. ~~406~~117Canceling M.D.T.E. No. ~~94~~106

Sheet 1

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

## SCHEDULE GD

AVAILABILITY

Service is available under this Schedule at single locations to Commercial and Industrial customers where the Company delivers electricity for the exclusive use of the customer and not for resale. This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier or may be eligible for Standard Offer Service or Default Service from the Company pursuant to Schedules SOS or DS as amended from time to time.

CHARACTER OF SERVICE

Continuous, 60 hertz, alternating current, single-phase or three-phase service at various voltage levels with the Customer's connected phase requirements and delivery voltage to be designated by the Company.

DELIVERY SERVICE CHARGES - MONTHLY

GD-1 Small General Delivery Service: for all customers with non-residential loads consistently under four (4) kilowatts and energy consumption less than eight hundred fifty (850) kilowatt-hours per month:

**Customer Charge** .....@ \$6.83 per meter

**Distribution Charge:**

**All kWh** .....@ 4.248 ¢ per kWh

**Transition Charge:**

**All kWh** .....@ ~~0.982~~1.049 ¢ per kWh

**Internal Transmission Charge:**

**All kWh** .....@ 0.189 ¢ per kWh



M.D.T.E. No. ~~106117~~Canceling M.D.T.E. No. ~~94106~~

Sheet 2

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

## SCHEDULE GD (Continued)

GD-2 Regular General Delivery Service: for commercial Customers with demands, excluding space heating and water heating loads eligible under the G-5 rate, consistently greater than or equal to four (4) kilowatts or energy consumption consistently greater than or equal to eight hundred fifty (850) kilowatt-hours per month and generally less than one hundred twenty thousand (120,000) kilowatt-hours per month:

**Customer Charge** .....@ \$6.83 per meter

**Distribution Charge:**

All kW .....@ \$5.94 per kW

All kWh .....@ 1.419 ¢ per kWh

**Transition Charge:**

All kW .....@ ~~\$2.57~~2.74 per kW

All kWh .....@ 0.000 ¢ per kWh

**Internal Transmission Charge:**

All kW .....@ \$0.29 per kW

All kWh .....@ 0.068 ¢ per kWh

GD-3 Large General Delivery Service: for any industrial or large commercial Customer, not participating in special contract rates with energy consumption generally greater than or equal to one hundred twenty thousand (120,000) kilowatt-hours per month:

**Customer Charge** .....@ \$500.00 per meter

**Distribution Charge:**

All kVA .....@ \$2.95 per kVA

All kWh - On Peak Hours .....@ 1.225 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.275 ¢ per kWh

**Transition Charge:**

All kVA .....@ ~~\$3.83~~4.05 per kVA

All kWh - On Peak Hours .....@ ~~0.053~~0.73 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.000 ¢ per kWh

**Internal Transmission Charge:**

All kVA .....@ \$0.21 per kVA

All kWh - On Peak Hours .....@ 0.089 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.020 ¢ per kWh

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Canceling M.D.T.E. No. 94106

Sheet 3

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

## SCHEDULE GD (Continued)

For the purpose of billing under the GD-3 rate, "On-Peak" is defined to be between the hours of 7:00 A.M. and 10:00 P.M. (local time) for all non-holiday weekdays, Monday through Friday. "Off-Peak" is defined to be between the hours of 10:00 P.M. and 7:00 A.M. (local time) during non-holiday weekdays and all-day for weekends, Saturday and Sunday, and all-day for official Federal and Massachusetts holidays that occur on a weekday.

GD-4 Optional General Delivery Time-Of-Use: shall be available as an option to each customer billed at the GD-2 Regular General Service Delivery Rate.

**Customer Charge** .....@ \$6.83 per meter

**Distribution Charge:**

All kW - On Peak Hours .....@ \$2.33 per kW

All kW - Off Peak Hours .....@ \$0.00 per kW

All kWh - On Peak Hours .....@ 0.671 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.148 ¢ per kWh

**Transition Charge:**

All kW - On Peak Hours .....@ ~~\$8.999~~41 per kW

All kW - Off Peak Hours .....@ \$0.00 per kW

All kWh - On Peak Hours .....@ ~~0.917~~1.059 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.000 ¢ per kWh

**Internal Transmission Charge:**

All kW - On Peak Hours .....@ \$0.35 per kW

All kW - Off Peak Hours .....@ \$0.00 per kW

All kWh - On Peak Hours .....@ 0.102 ¢ per kWh

All kWh - Off Peak Hours .....@ 0.022 ¢ per kWh

For the purpose of billing under the GD-4 rate, On-Peak and Off-Peak periods will be the same as those defined under the GD-3 service.

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Sheet 4

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

## SCHEDULE GD (Continued)

GD-5 Water And/Or Space Heating Delivery Rider: This provision is restricted to Customers presently served on this rate or having a building permit as of May 1, 1985. If a Customer has installed and in regular operation throughout the entire year a Company approved electric water heater which supplies the Customer's entire water heating requirements and/or a Customer has permanently installed electric space heating equipment for five (5) kilowatts or more, the Customer may elect to have this service metered separately and billed as follows:

**Customer Charge** .....@ \$0.00 per meter

**Distribution Charge:**

**All kWh** .....@ 3.709 ¢ per kWh

**Transition Charge:**

**All kWh** .....@ ~~0.982~~ 1.049 ¢ per kWh

**Internal Transmission Charge:**

**All kWh** .....@ 0.182 ¢ per kWh

When this option is requested, it shall apply for at least 12 months. Space heating Customers shall be subject to a separate minimum charge of \$8.00 per year per kilowatt of installed space heating capacity. This provision applies for both electric heating and electric cooling where the two services are combined by the manufacturer in a single self-contained unit.

DETERMINATION OF DEMAND

For the purpose of billing under the GD-1 Small General Delivery Service Rate and GD-5 Water And/Or Space Heating Delivery Rider, no demand charges will be rendered. The Company, however, reserves the right, at any time, to monitor each GD-1 Customer's load using appropriate metering equipment. When it is determined that a GD-1 Customer's load consistently equals or exceeds 4 kW or its energy consumption equals or exceeds 850 kWh, the Company shall, at its discretion, render bills based on the GD-2 Regular General Delivery Service Rate or the GD-4 Optional Commercial Delivery Time-Of-Use Rate.

For the purpose of demand billing under the GD-2 Regular General Delivery Service rate and the GD-4 Optional Time-Of-Use rate, demands shall be measured as the highest 15-minute integrated kilowatt (kW) load determined during the month for which the charge is rendered, but not less than any specified minimum available contract capacity, if applicable.

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Sheet 5

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

## SCHEDULE GD (Continued)

The billing demand measured under the GD-2 and GD-4 rates shall be taken in 0.5 kW intervals, and those demands falling between any half kW interval shall be billed at the next lower 0.5 kW increment.

For the purpose of demand billing under the GD-3 Large General Delivery Service rate, demands shall be measured as the highest 15-minute integrated kilovolt-ampere (kVA) load determined during the On-Peak period of the month for which the charge is rendered, but not less than any specified minimum available contract capacity if applicable.

The billing demand measured under the GD-3 rate shall be taken in 0.5 kVA intervals and those demands falling between any half kVA interval shall be billed at the next lower 0.5 kVA increment.

MINIMUM CHARGE

The Minimum Charge per month, except as may be increased by line extension surcharges or guaranteed temporary service connections, shall be no less than the Customer Charge for each type of delivery service installed. For GD-3 Customers, there may be an additional minimum capacity charge based upon the service contract for that Customer.

METERING

The Company may at its option meter at the Customer's utilization voltage or on the high voltage side of the transformer through which service is furnished.

In the latter case or if the Customer's utilization voltage requires no transformation, and if the Company meters service at 4160 volts or higher, a compensating deduction of 3% will be made from the metered kilowatt (or kilovolt-ampere) demand and kilowatt-hour usage to determine billing amounts.

CREDIT FOR TRANSFORMER OWNERSHIP

GD-3 customers are responsible for their own transformation, but may rent such transformation from the Company at the Company's discretion. For all other General Delivery Service Customers, if the Customer furnishes all transformers required so that the Company is not required to furnish any transformers, there will be credited against the amount determined under the Distribution Charge 12 cents for each kilowatt of demand for such month.

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Sheet 6

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

**SCHEDULE GD (Continued)**FARM CREDIT

Customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws, shall receive a credit of ten percent from the otherwise applicable rates. The credit shall be based on full Delivery Service rates plus the Standard Offer Service or Default Service rate, if applicable. The credit will be recalculated as required to maintain the ten percent discount from these rates as in effect from time to time.

TERM OF CONTRACT

The term of contract under this Schedule shall be for an initial period of at least one year, and shall continue in effect thereafter until cancelled by either party upon at least 30 days' written notice. The Company may require longer initial and renewal contract terms whenever, in its opinion, the estimated annual revenue is insufficient to warrant the Company making the necessary commitments to render service.

ADJUSTMENTS

The Delivery Service Charges under this Schedule shall be adjusted from time to time to reflect the following:

Seabrook Amortization Surcharge - Schedule SAS, M.D.T.E. No. 32

Energy Efficiency Charge - Schedule EEC, M.D.T.E. No. 96

Internal Transmission Service Cost Adjustment - Schedule ITSCA, M.D.T.E. No. 34

External Transmission Charge - Schedule ETC, M.D.T.E. No. 97

Transition Cost Adjustment - Schedule TCA, M.D.T.E. No. 98

Renewable Resource Charge - Schedule RCC, M.D.T.E. No. 37

Default Service Adjustment - Schedule DSA, M.D.T.E. No. 101

Pension/PBOP Adjustment Factor – Schedule PAF, M.D.T.E. No. 112A

For billing purposes, the Seabrook Amortization Surcharge and the Pension/PBOP Adjustment Factor will be included in the Distribution Charge. The Internal Transmission Service Cost Adjustment and External Transmission Charge will be added to the Internal

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Sheet 7

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## GENERAL DELIVERY SERVICE

**SCHEDULE GD (Continued)**

Transmission Charge and billed as the Transmission Charge. The Transition Cost Adjustment and the Default Service Adjustment will be included in the Transition Charge. The Energy Efficiency and Renewable Resource Charges will each be included as separate items on the bill.

TERMS OF PAYMENT

The Charges for service under this Schedule are net, billed monthly and payable upon presentation of bill. Interest charges will be added from the date of the original bill if current charges for electricity are not paid and received by the Company or its agents within twenty-five (25) days. Interest charges shall be calculated at an annual rate of interest which is the equivalent of the rate paid on two-year United States Treasury notes for the preceding 12 months ending December 31 of any year, plus 10 percent, i.e. 1000 basis points, in accordance with 220 CMR 26.00. The monthly interest charge is also added to accounts until all arrears have been paid.

GUARANTEE

When the estimated expenditure necessary to supply electrical energy properly to a Customer's premises shall be of such an amount that the income to be derived from the sale of such energy at the rates herein established, including the monthly minimum charge, will be insufficient to warrant such expenditure, the Company may require the Customer to guarantee a minimum annual payment for a term of years and/or to pay the whole or a part of the cost of extending, enlarging or rebuilding its facilities to supply the Customer's premises or other reasonable payments in addition to the payments otherwise provided herein.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this Schedule.

M.D.T.E. No. ~~4071~~118Canceling M.D.T.E. No. ~~951~~07

Sheet 1

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

## SCHEDULE SD

AVAILABILITY

This Schedule is available to all Customers for outdoor lighting delivery service with the Company's standard lighting fixtures mounted on existing poles, except as otherwise provided herein. This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier or may be eligible for Standard Offer Service or Default Service from the Company pursuant to Schedules SOS or DS as amended from time to time.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled and supplied from multiple circuits. The Company will furnish and maintain the equipment hereinafter described, and shall supply service at which the lamps are designed to operate.

DELIVERY SERVICE CHARGES - MONTHLY

The monthly charges for Outdoor Lighting Delivery Service will include the kWh Charges plus the Luminaire Charges for the applicable luminaire as listed below.

**Distribution Charge:**

All kWh .....@ 0.057 ¢ per kWh

**Transition Charge:**

All kWh .....@ ~~0.982~~1.049 ¢ per kWh

**Internal Transmission Charge:**

All kWh .....@ 0.000 ¢ per kWh

M.D.T.E. No. ~~107118~~  
 Canceling M.D.T.E. No. ~~95107~~  
 Sheet 2

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

## SCHEDULE SD (Continued)

(A) Mercury Vapor Lighting Equipment\*

Lamp Size Nominal Lumens (Approx.)	Type of Luminaire	Price Per Luminaire Per Month		
		Internal Transmission	Distribution	Transition Charge
3,500	(MV) Residential and Commercial Type	\$0.23	\$6.48	\$0.00
7,000	(MV) Residential and Commercial Type	\$0.27	\$7.19	\$0.00
3,500	(MV) Street and Highway Type	\$0.23	\$6.48	\$0.00
7,000	(MV) Street and Highway Type	\$0.27	\$7.19	\$0.00
20,000	(MV) Street and Highway Type	\$0.52	\$13.05	\$0.00
60,000	(MV) Street and Highway Type	\$1.02	\$24.93	\$0.00
20,000	(MV) Flood Light Type	\$0.56	\$14.42	\$0.00
3,500	(MV) Power Bracket Included	\$0.24	\$6.79	\$0.00
7,000	(MV) Power Bracket Included	\$0.29	\$7.65	\$0.00

\* Mercury Vapor Lighting is not available for new lighting installations, effective January 1, 1991.

(B) High Pressure Sodium Lighting Equipment

Lamp Size Nominal Lumens (Approx.)	Type of Luminaire	Price Per Luminaire Per Month		
		Internal Transmission	Distribution	Transition Charge
3,300	(HPS) Residential and Commercial Type	\$0.20	\$5.62	\$0.00
9,500	(HPS) Residential and Commercial Type	\$0.24	\$6.69	\$0.00
3,300	(HPS) Street and Highway Type	\$0.20	\$5.62	\$0.00
9,500	(HPS) Street and Highway Type	\$0.24	\$6.69	\$0.00
20,000	(HPS) Street and Highway Type	\$0.39	\$9.96	\$0.00
50,000	(HPS) Street and Highway Type	\$0.56	\$14.16	\$0.00
140,000	(HPS) Street and Highway Type	\$1.18	\$29.04	\$0.00
50,000	(HPS) Flood Light Type	\$0.64	\$16.43	\$0.00



M.D.T.E. No. ~~407~~118Canceling M.D.T.E. No. ~~95~~107

Sheet 3

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

## SCHEDULE SD (Continued)

- (C) Ornamental Lighting Equipment (Customer assumes all initial installation expenses inclusive of materials).

Lamp Size		Price Per Luminaire		
Nominal		Per Month		
Lumens		Internal		
(Approx.)	Type of Luminaire	Transmission	Distribution	Transition Charge
3,300	Street and Highway Type	\$0.16	\$4.51	\$0.00

Note: High pressure sodium lights designated by the above types are also available for use on private property subject to the provisions contained under "Special Provisions" hereof.

OTHER EQUIPMENT

Lighting fixtures other than those specified herein will be provided only at prices and for a term of contract to be mutually agreed upon.

TERM OF CONTRACT

Service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until canceled by either party giving the other notice in writing at least 30 days prior to the expiration of any contract year. The Company may require longer initial and renewal contract terms whenever, in its opinion, the estimated annual revenue is insufficient to warrant the Company making the necessary commitments to render service.

BILLS AND PAYMENT

Bills are net and due upon presentation.

FARM CREDIT

Customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws, shall receive a credit of ten percent from the otherwise applicable rates. The credit shall be based on full Delivery Service rates plus the Standard Offer Service or Default Service rate, if applicable. The credit will be recalculated as required to maintain the ten percent discount from these rates as in effect from time to time.

M.D.T.E. No. ~~107118~~Canceling M.D.T.E. No. ~~95107~~

Sheet 4

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

## SCHEDULE SD (Continued)

SPECIAL PROVISIONS(a) **Hours of Operation**

Approximate hours of operation will be from one-half hour after sunset to one-half hour before sunrise. The total burning hours shall not exceed 4,100 hours per year.

(b) **Lamp Replacement**

The Company shall replace defective lamps as promptly as possible during regular working hours, after having been advised of the need of such replacement by the Customer.

(c) **Change of Location**

The Company will, at the expense of the Customer, change the location of such fixtures as the Customer may order.

(d) **Change of Fixture**

The Company will change the type of lighting fixture at the Customer's request, during regular working hours, but may require the customer to reimburse the Company for the depreciated cost of the retired equipment including installation and cost of removal, less any salvage value thereon.

(e) **Permits**

The Customer shall provide, without cost to the Company, all permits, consents, or easements necessary for the erection, maintenance and operation of the Company's facilities, including the right to cut and trim trees where necessary

(f) **Limitation of Service**

The Company reserves the right to restrict installations served under this schedule to those which will yield a reasonable return to the Company and to areas easily accessible by service truck.

(g) **Additional Equipment**

Lighting installations requiring new poles and overhead conductors, or lighting units mounted on ornamental standards connected to an underground distribution circuit will be available only when the Customer signs an agreement under which Customer agrees to pay each

M.D.T.E. No. ~~107118~~  
 Canceling M.D.T.E. No. ~~95107~~  
 Sheet 5

# FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

### SCHEDULE SD (Continued)

month an additional charge of 2.4% of the excess cost of the facilities. Such an agreement shall have a minimum term of ten (10) years whenever more than four (4) luminaires are so installed.

Excess cost is defined as being the cost in excess of that which would have been incurred had the lights been mounted on existing poles.

#### (h) **Failure of Lights to Burn**

If any lights fail to burn the full period herein provided, then upon request, a deduction will be made from the monthly price for such lights provided they are not burning within 72 hours from the time the Company is notified of the outage.

The deduction shall be the monthly Delivery Service Charges multiplied by the ratio that the period of such outage bears to the total monthly burning time as herein indicated.

This deduction shall not apply in case the failure of the lights to burn is due to the act of any public authority or to malicious breakage; provided, however, that in the latter case the necessary repairs are made with reasonable dispatch.

### ADJUSTMENTS

The Delivery Service Charges under this rate shall be adjusted from time to time to reflect the following:

Seabrook Amortization Surcharge - Schedule SAS, M.D.T.E. No. 32

Energy Efficiency Charge - Schedule EEC, M.D.T.E. No. 96

Internal Transmission Service Cost Adjustment - Schedule ITSCA, M.D.T.E. No. 34

External Transmission Charge - Schedule ETC, M.D.T.E. No. 97

Transition Cost Adjustment - Schedule TCA, M.D.T.E. No. 98

Renewable Resource Charge - Schedule RRC, M.D.T.E. No. 37

Default Service Adjustment - Schedule DSA, M.D.T.E. No. 101

Pension/PBOP Adjustment Factor - Schedule PAF, M.D.T.E. No. 112A

For billing purposes, the Seabrook Amortization Surcharge and the Pension/PBOP Adjustment Factor will be included in the Distribution Charge. The Internal Transmission Service Cost Adjustment and External Transmission Charge will be added to the Internal Transmission Charge and billed as the Transmission Charge. The Transition Cost Adjustment

M.D.T.E. No. ~~107~~118Canceling M.D.T.E. No. ~~95~~107

Sheet 6

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

## OUTDOOR LIGHTING DELIVERY SERVICE

**SCHEDULE SD (Continued)**

and the Default Service Adjustment will be included in the Transition Charge. The Energy Efficiency and Renewable Resource Charges will each be included as separate items on the bill.

TERMS AND CONDITIONS

The Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this Schedule.

## **SCHEDULE DJD-3**

### **SUMMARY OF RATES**

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**STANDARD OFFER SERVICE Summary of Rates**  
**Effective January 1, 2005**

Schedule DJD-3  
Page 1 of 2

Service	Blocks	Customer Charge (1)	Internal Transmission	Internal Transmission Service Cost Adjustment	External Transmission (2)	Total Transmission (3)	Distribution (1)	Pension/PBOP Adjustment Factor (4)	Seabrook Amortization Surcharge	Total Distribution (5)	Energy Efficiency	Renewable Resource	Total Transition Charge (6)	SOS Generation Charge (7)	Total
<b>Residential RD-1</b>	Customer Charge All kWh	\$3.02	\$0.00192	\$0.00099	\$0.00406	\$0.00697	\$0.04174	\$0.00077	\$0.00819	\$0.05070	\$0.00250	\$0.00050	\$0.01049	\$0.06659	<b>\$3.02</b>
<b>Farm Credit (8)</b>	Customer Charge All kWh														<b>\$0.13775</b> <b>(\$0.30)</b> <b>(\$0.01378)</b>
<b>Low-Income Residential RD-2</b>	Customer Charge All kWh	\$1.87	\$0.00192	\$0.00099	\$0.00406	\$0.00697	\$0.01714	\$0.00077	\$0.00492	\$0.02283	\$0.00250	\$0.00050	\$0.01049	\$0.06659	<b>\$1.87</b>
<b>Farm Credit (8)</b>	Customer Charge All kWh														<b>\$0.10988</b> <b>(\$0.19)</b> <b>(\$0.01099)</b>
<b>Small General GD-1</b>	Customer Charge All kWh	\$6.83	\$0.00189	\$0.00099	\$0.00406	\$0.00694	\$0.04248	\$0.00077	\$0.00932	\$0.05257	\$0.00250	\$0.00050	\$0.01049	\$0.06659	<b>\$6.83</b>
<b>Farm Credit (8)</b>	Customer Charge All kWh														<b>\$0.13959</b> <b>(\$0.68)</b> <b>(\$0.01396)</b>
<b>Regular General GD-2</b>	Customer Charge All kWh	\$6.83													<b>\$6.83</b>
	All kW		\$0.29			\$0.29	\$5.94			\$5.94			\$2.74		<b>\$8.97</b>
	All kWh		\$0.00068	\$0.00099	\$0.00406	\$0.00573	\$0.01419	\$0.00077	\$0.00932	\$0.02428	\$0.00250	\$0.00050	\$0.00000	\$0.06659	<b>\$0.09960</b>
<b>Farm Credit (8)</b>	Customer Charge All kWh														<b>(\$0.68)</b> <b>(\$0.90)</b> <b>(\$0.00996)</b>
<b>Large General GD-3</b>	Customer Charge All kVa	\$500.00	\$0.21			\$0.21	\$2.95			\$2.95			\$4.05		<b>\$500.00</b>
	On Peak kWh		\$0.00089	\$0.00099	\$0.00406	\$0.00594	\$0.01225	\$0.00077	\$0.00710	\$0.02012	\$0.00250	\$0.00050	\$0.00073	\$0.06659	<b>\$7.21</b>
	Off Peak kWh		\$0.00020	\$0.00099	\$0.00406	\$0.00525	\$0.00275	\$0.00077	\$0.00710	\$0.01062	\$0.00250	\$0.00050	\$0.00000	\$0.06659	<b>\$0.09638</b>
<b>Farm Credit (8)</b>	Customer Charge All kVa														<b>\$0.08546</b> <b>(\$50.00)</b> <b>(\$0.72)</b> <b>(\$0.00964)</b> <b>(\$0.00855)</b>
	On Peak kWh														
	Off Peak kWh														
<b>Optional Time-of-Use GD-4 (available to GD-2)</b>	Customer Charge All kW	\$6.83	\$0.35			\$0.35	\$2.33			\$2.33			\$9.41		<b>\$6.83</b>
	On Peak kWh		\$0.00102	\$0.00099	\$0.00406	\$0.00607	\$0.00671	\$0.00077	\$0.00932	\$0.01680	\$0.00250	\$0.00050	\$0.01059	\$0.06659	<b>\$12.09</b>
	Off Peak kWh		\$0.00022	\$0.00099	\$0.00406	\$0.00527	\$0.00148	\$0.00077	\$0.00932	\$0.01157	\$0.00250	\$0.00050	\$0.00000	\$0.06659	<b>\$0.10305</b>
<b>Farm Credit (8)</b>	Customer Charge All kW														<b>\$0.08643</b> <b>(\$0.68)</b> <b>(\$1.21)</b> <b>(\$0.01031)</b> <b>(\$0.00864)</b>
	On Peak kWh														
	Off Peak kWh														
<b>Water Heating and/or Space Heating GD-5</b>	Customer Charge All kWh	\$0.00	\$0.00182	\$0.00099	\$0.00406	\$0.00687	\$0.03709	\$0.00077	\$0.00932	\$0.04718	\$0.00250	\$0.00050	\$0.01049	\$0.06659	<b>\$0.00</b>
<b>Farm Credit (8)</b>	Customer Charge All kWh														<b>\$0.13413</b> <b>\$0.00</b> <b>(\$0.01341)</b>
<b>ALL GENERAL</b>	Transformer Ownership Credit of \$0.12 may apply to all kW for schedules GD-2 and GD-4. High Voltage Metering and No Transformation, 3% Discount at 4,160 Volts or Over may apply to all kW / kVA and kWh.														
<b>Outdoor Lighting SD</b>	Customer Charge	Luminaire Charges - See Next Page													
	All kWh		\$0.00000	\$0.00099	\$0.00406	\$0.00505	\$0.00057	\$0.00077	\$0.00766	\$0.00900	\$0.00250	\$0.00050	\$0.01049	\$0.06659	<b>\$0.09413</b>

Shaded areas are shown on customer's bill.

- (1) Customer and Distribution Charges per D.T.E. 02-24/25.
- (2) This amount will be credited to customers who are able to document that their Competitive Supplier is providing this service.
- (3) Sum of the Internal Transmission Charge, Internal Transmission Service Cost Adjustment and External Transmission Charge.
- (4) The Pension/PBOP Adjustment Factor per D.T.E. 04-48.
- (5) Sum of the Distribution Charge, Pension/PBOP Adjustment Factor and the Seabrook Amortization Surcharge.
- (6) Sum of the Transition Charge, Transition Cost Adjustment and the Default Service Adjustment.
- (7) Standard Offer Service Generation Charge applies. Includes the estimated SOS Fuel Adjustment of \$0.01559 per kWh effective January 1, 2005.
- (8) Additional 10% discount to customers who qualify as persons or corporations engaged in the business of agriculture or farming, as defined pursuant to section 1A of Chapter 128 of the General Laws.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Summary of Rates**  
**Effective January 1, 2005**

Schedule DJD-3  
Page 2 of 2

**Outdoor Lighting Service - Luminaire Charges**

Lamp Size Lumens	Type of Luminaire	Transmission Charge		Distribution Charge		Total Transition Charge		Total Price per Luminaire	
		Per Month	Per Year	Per Month	Per Year	Per Month	Per Year	Per Month	Per Year
Mercury Vapor:									
3,500	Residential and Commercial Type	\$0.23	\$2.76	\$6.48	\$77.76	\$0.00	\$0.00	\$6.71	\$80.52
7,000	Residential and Commercial Type	\$0.27	\$3.24	\$7.19	\$86.28	\$0.00	\$0.00	\$7.46	\$89.52
3,500	Street and Highway Type	\$0.23	\$2.76	\$6.48	\$77.76	\$0.00	\$0.00	\$6.71	\$80.52
7,000	Street and Highway Type	\$0.27	\$3.24	\$7.19	\$86.28	\$0.00	\$0.00	\$7.46	\$89.52
20,000	Street and Highway Type	\$0.52	\$6.24	\$13.05	\$156.60	\$0.00	\$0.00	\$13.57	\$162.84
60,000	Street and Highway Type	\$1.02	\$12.24	\$24.93	\$299.16	\$0.00	\$0.00	\$25.95	\$311.40
20,000	Flood Light Type	\$0.56	\$6.72	\$14.42	\$173.04	\$0.00	\$0.00	\$14.98	\$179.76
3,500	Power Bracket Included	\$0.24	\$2.88	\$6.79	\$81.48	\$0.00	\$0.00	\$7.03	\$84.36
7,000	Power Bracket Included	\$0.29	\$3.48	\$7.65	\$91.80	\$0.00	\$0.00	\$7.94	\$95.28
High Pressure Sodium:									
3,300	Residential and Commercial Type	\$0.20	\$2.40	\$5.62	\$67.44	\$0.00	\$0.00	\$5.82	\$69.84
9,500	Residential and Commercial Type	\$0.24	\$2.88	\$6.69	\$80.28	\$0.00	\$0.00	\$6.93	\$83.16
3,300	Street and Highway Type	\$0.20	\$2.40	\$5.62	\$67.44	\$0.00	\$0.00	\$5.82	\$69.84
9,500	Street and Highway Type	\$0.24	\$2.88	\$6.69	\$80.28	\$0.00	\$0.00	\$6.93	\$83.16
20,000	Street and Highway Type	\$0.39	\$4.68	\$9.96	\$119.52	\$0.00	\$0.00	\$10.35	\$124.20
50,000	Street and Highway Type	\$0.56	\$6.72	\$14.16	\$169.92	\$0.00	\$0.00	\$14.72	\$176.64
140,000	Street and Highway Type	\$1.18	\$14.16	\$29.04	\$348.48	\$0.00	\$0.00	\$30.22	\$362.64
50,000	Flood Light Type	\$0.64	\$7.68	\$16.43	\$197.16	\$0.00	\$0.00	\$17.07	\$204.84
Ornamental Lighting:									
3,300	Street and Highway Type	\$0.16	\$1.92	\$4.51	\$54.12	\$0.00	\$0.00	\$4.67	\$56.04

## **SCHEDULE DJD-4**

### **RATE DESIGN AND PRICING MODELS**



Fitchburg Gas and Electric Light Company d/b/a Utili  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Rate RD-1

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg. All kWh	\$3.00	\$0.16	\$3.16										
				\$0.00192	\$0.03553	\$0.00819	\$0.02676	\$0.01937	\$0.00000	\$0.00141	\$0.02800	\$3.16	\$3.81
												\$0.12118	\$0.14614
2001 Billing Determinants													
Customers	21,226	21,226	21,226										
kWh				147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560		
August 1997 Revenues	\$764,136	\$40,754	\$804,890	\$283,359	\$5,243,608	\$1,208,701	\$3,949,309	\$2,858,674	\$0	\$208,091	\$4,132,312	\$18,688,944	\$22,538,867

Proposed Rates	Monthly Service Charge (3)	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg. All kWh	\$3.02	\$0.00	\$3.02										
				\$0.00291	\$0.04174	\$0.00819	\$0.01049	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$3.02	\$3.02
												\$0.12216	\$0.13775
2001 Billing Determinants													
Customers	21,226	21,226	21,226										
kWh				147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560	147,582,560		
Proposed Revenues	\$769,230	\$0	\$769,230	\$429,465	\$6,160,096	\$1,208,701	\$1,548,141	\$113,639	\$599,185	\$442,748	\$7,526,711	\$18,797,916	

Difference Between Proposed and August 1997 Revenue \$108,971

Percent Difference Between Proposed and August 1997 Revenue 0.6%

Percent Difference versus Inflation Adjusted August 1997 Revenue -16.6%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

Fitchburg Gas and Electric Light Company d/b/a Unitil  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Rate RD-2

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg. All kWh	\$1.80	\$0.16	\$1.96	\$0.00192	\$0.02074	\$0.00492	\$0.01561	\$0.01937	\$0.00000	\$0.00141	\$0.02800	\$1.96	\$2.36
2001 Billing Determinants Customers	1,888	1,888	1,888									\$0.09197	\$0.11092
kWh				9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342		
August 1997 Revenues	\$40,786	\$3,625	\$44,412	\$18,141	\$195,959	\$46,486	\$147,489	\$183,014	\$0	\$13,322	\$264,554	\$913,376	\$1,101,531

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg. All kWh	\$1.87	\$0.00	\$1.87	\$0.00291	\$0.01714	\$0.00492	\$0.01049	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$1.87	\$1.87
2001 Billing Determinants Customers	1,888	1,888	1,888									\$0.09429	\$0.10988
kWh				9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342	9,448,342		
Proposed Revenues	\$42,372	\$0	\$42,372	\$27,495	\$161,945	\$46,486	\$99,113	\$7,275	\$38,360	\$28,345	\$481,865	\$933,256	

Difference Between Proposed and August 1997 Revenue

\$19,881

Percent Difference Between Proposed and August 1997 Revenue

2.2%

Percent Difference versus Inflation Adjusted August 1997 Revenue

-15.3%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

Fitchburg Gas and Electric Light Company d/b/a Unitil  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Rate GD-1

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg. All kWh	\$7.00	\$0.16	\$7.16	\$0.00189	\$0.03493	\$0.00932	\$0.02630	\$0.01937	\$0.00000	\$0.00327	\$0.02800	\$7.16	\$8.63
												\$0.12308	\$0.14843
2001 Billing Determinants													
Customers	1,411	1,411	1,411										
kWh				4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680		
August 1997 Revenues	\$118,552	\$2,710	\$121,262	\$8,903	\$164,544	\$43,904	\$123,891	\$91,246	\$0	\$15,404	\$131,899	\$701,052	\$845,469

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg. All kWh	\$6.83	\$0.00	\$6.83	\$0.00288	\$0.04248	\$0.00932	\$0.01049	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$6.83	\$6.83
												\$0.12400	\$0.13959
2001 Billing Determinants													
Customers	1,411	1,411	1,411										
kWh				4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680	4,710,680		
Proposed Revenues	\$115,673	\$0	\$115,673	\$13,567	\$200,110	\$43,904	\$49,415	\$3,627	\$19,125	\$14,132	\$240,245	\$699,797	

Difference Between Proposed and August 1997 Revenue (\$1,255)

Percent Difference Between Proposed and August 1997 Revenue -0.2%

Percent Difference versus Inflation Adjusted August 1997 Revenue -17.2%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

Fitchburg Gas and Electric Light Company d/b/a Unitil  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Rate GD-2

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg.	\$0.00	\$0.16	\$0.16									\$0.16	\$0.19
All kW				\$0.29	\$5.27		\$3.97					\$9.53	\$11.49
All kWh				\$0.00068	\$0.01260	\$0.00932	\$0.00949	\$0.01937	\$0.00000	\$0.00251	\$0.02800	\$0.08197	\$0.09886
2001 Billing Determinants													
Customers	1,575	1,575	1,575										
All kW				399,972	399,972	399,972	399,972	399,972	399,972	399,972	399,972		
All kWh				104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544		
August 1997 Revenues	\$0	\$3,024	\$3,024	\$187,090	\$3,425,250	\$974,458	\$2,580,119	\$2,025,241	\$0	\$262,434	\$2,927,555	\$12,385,171	\$14,936,517

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg.	\$6.83	\$0.00	\$6.83									\$6.83	\$6.83
All kW				\$0.29	\$5.94		\$2.74					\$8.97	\$8.97
All kWh				\$0.00187	\$0.01419	\$0.00932	\$0.00000	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.08401	\$0.09960
2001 Billing Determinants													
Customers	1,575	1,575	1,575										
All kW				399,972	399,972	399,972	399,972	399,972	399,972	399,972	399,972		
All kWh				104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544	104,555,544		
Proposed Revenues	\$129,087	\$0	\$129,087	\$290,600	\$3,859,475	\$974,458	\$1,096,788	\$80,508	\$424,496	\$313,667	\$5,332,333	\$12,501,409	

Difference Between Proposed and August 1997 Revenue \$116,238

Percent Difference Between Proposed and August 1997 Revenue 0.9%

Percent Difference versus Inflation Adjusted August 1997 Revenue -16.3%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

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August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg.	\$0.00	\$0.16	\$0.16									\$0.16	\$0.19
All kVA				\$0.21	\$3.94		\$2.96					\$7.11	\$8.57
On Peak kWh				\$0.00089	\$0.01636	\$0.00710	\$0.01232	\$0.01937	\$0.00000	\$0.00154	\$0.02800	\$0.08558	\$0.10321
Off Peak kWh				\$0.00020	\$0.00369	\$0.00710	\$0.00278	\$0.01937	\$0.00000	\$0.00154	\$0.02800	\$0.06268	\$0.07559
2001 Billing Determinants (12)													
Customers	36	36	36										
All kVA				565,635	565,635		565,635						
On Peak kWh				115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228		
Off Peak kWh				111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460		
August 1997 Revenues	\$0	\$69	\$69	\$243,634	\$4,525,130	\$1,608,964	\$3,403,831	\$4,389,527	\$0	\$348,987	\$6,345,211	\$20,865,353	\$25,163,616

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg.	\$500.00	\$0.00	\$500.00									\$500.00	\$500.00
All kVA				\$0.21	\$2.95		\$4.05					\$7.21	\$7.21
On Peak kWh				\$0.00188	\$0.01225	\$0.00710	\$0.00073	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.08079	\$0.09638
Off Peak kWh				\$0.00119	\$0.00275	\$0.00710	\$0.00000	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.06987	\$0.08546
2001 Billing Determinants (12)													
Customers	36	36	36										
All kVA				565,635	565,635		565,635						
On Peak kWh				115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228	115,258,228		
Off Peak kWh				111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460	111,356,460		
Proposed Revenues	\$216,500	\$0	\$216,500	\$467,983	\$3,386,766	\$1,608,964	\$2,377,188	\$174,493	\$920,056	\$679,844	\$11,557,349	\$21,389,143	

Difference Between Proposed and August 1997 Revenue \$523,790

Percent Difference Between Proposed and August 1997 Revenue 2.5%

Percent Difference versus Inflation Adjusted August 1997 Revenue -15.0%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.
- (12) Includes incremental adjustments to On Peak kWh, Off Peak kWh and kVA per the Department's Order in DTE 02/24-25, page 83.

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August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg.	\$4.00	\$0.16	\$4.16									\$4.16	\$5.02
All kW				\$0.35	\$6.51		\$4.90					\$11.76	\$14.18
On Peak kWh				\$0.00102	\$0.01877	\$0.00932	\$0.01413	\$0.01937	\$0.00000	\$0.00251	\$0.02800	\$0.09312	\$0.11230
Off Peak kWh				\$0.00022	\$0.00415	\$0.00932	\$0.00313	\$0.01937	\$0.00000	\$0.00251	\$0.02800	\$0.06670	\$0.08044
2001 Billing Determinants													
Customers	2	2	2										
All kW				387	387		387						
On Peak kWh				93,955	93,955	93,955	93,955	93,955	93,955	93,955	93,955		
Off Peak kWh				348,210	348,210	348,210	348,210	348,210	348,210	348,210	348,210		
August 1997 Revenues	\$96	\$4	\$100	\$308	\$5,728	\$4,121	\$4,314	\$8,565	\$0	\$1,110	\$12,381	\$36,626	\$44,171

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg.	\$6.83	\$0.00	\$6.83									\$6.83	\$6.83
All kW				\$0.35	\$2.33		\$9.41					\$12.09	\$12.09
On Peak kWh				\$0.00201	\$0.00671	\$0.00932	\$0.01059	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.08746	\$0.10305
Off Peak kWh				\$0.00121	\$0.00148	\$0.00932	\$0.00000	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.07084	\$0.08643
2001 Billing Determinants													
Customers	2	2	2										
All kW				387	387		387						
On Peak kWh				93,955	93,955	93,955	93,955	93,955	93,955	93,955	93,955		
Off Peak kWh				348,210	348,210	348,210	348,210	348,210	348,210	348,210	348,210		
Proposed Revenues	\$164	\$0	\$164	\$746	\$2,048	\$4,121	\$4,638	\$340	\$1,795	\$1,326	\$22,550	\$37,729	
Difference Between Proposed and August 1997 Revenue												\$1,103	
Percent Difference Between Proposed and August 1997 Revenue												3.0%	
Percent Difference versus Inflation Adjusted August 1997 Revenue												-14.6%	

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

Fitchburg Gas and Electric Light Company d/b/a Utili  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Rate GD-5

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg. All kWh	\$0.00	\$0.16	\$0.16	\$0.00182	\$0.03356	\$0.00932	\$0.02527	\$0.01937	\$0.00000	\$0.00000	\$0.02800	\$0.16	\$0.19
2001 Billing Determinants													
Customers	18	18	18										
kWh				977,436	977,436	977,436	977,436	977,436	977,436	977,436	977,436	\$0.11734	\$0.14151
August 1997 Revenues	\$0	\$35	\$35	\$1,779	\$32,803	\$9,110	\$24,700	\$18,933	\$0	\$0	\$27,368	\$114,727	\$138,361

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Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg. All kWh	\$0.00	\$0.00	\$0.00	\$0.00281	\$0.03709	\$0.00932	\$0.01049	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.00	\$0.00
2001 Billing Determinants													
Customers	18	18	18										
kWh				977,436	977,436	977,436	977,436	977,436	977,436	977,436	977,436	\$0.11854	\$0.13413
Proposed Revenues	\$0	\$0	\$0	\$2,747	\$36,253	\$9,110	\$10,253	\$753	\$3,968	\$2,932	\$49,849	\$115,865	
Difference Between Proposed and August 1997 Revenue												\$1,138	
Percent Difference Between Proposed and August 1997 Revenue												1.0%	
Percent Difference versus Inflation Adjusted August 1997 Revenue												-16.3%	

Rate Design Notes:

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

Fitchburg Gas and Electric Light Company d/b/a Unitil  
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Rate SD - Outdoor Lighting

August 1997 Rates (1)	Monthly Service Charge	Energy Conservation Service	Total Customer Charge	Internal Transmission Charge	Distribution Charge	Seabrook Amortization Surcharge	Access Charge Base Component	Access Charge EFC Component	External Transmission Charge	Conservation Charge	Generation Charge	Total	Inflation Adjusted Total
Cust. Chg.												\$0.00	\$0.00
All kWh	\$0.00	\$0.00	\$0.00	(\$0.00002)	(\$0.00035)	\$0.00766	(\$0.00027)	\$0.01937	\$0.00000	\$0.00000	\$0.02800	\$0.05439	\$0.06559
2001 Billing Determinants Customers	-	-	-										
kWh				3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803		
August 1997 Revenues	\$0	\$0	\$0	(\$63)	(\$1,098)	\$24,028	(\$847)	\$60,760	\$0	\$0	\$87,830	\$170,611	\$205,756

Proposed Rates	Monthly Service Charge	Energy Conservation Service (2)	Total Customer Charge (3)	Internal Transmission Charge (4)	Distribution Charge (5)	Seabrook Amortization Surcharge	Total Transition Charge (6)	Pension/PBOP Adjustment (7)	External Transmission Charge (8)	Energy Efficiency Charge (9)	SOS Generation Charge (10)	Total (11)	Total with SOSFA (12)
Cust. Chg.	\$0.00	\$0.00	\$0.00									\$0.00	\$0.00
All kWh				\$0.00099	\$0.00057	\$0.00766	\$0.01049	\$0.00077	\$0.00406	\$0.00300	\$0.05100	\$0.07854	\$0.09413
2001 Billing Determinants Customers	-	-	-										
kWh				3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803	3,136,803		
Proposed Revenues	\$0	\$0	\$0	\$3,105	\$1,788	\$24,028	\$32,905	\$2,415	\$12,735	\$9,410	\$159,977	\$246,364.47	

Difference Between Proposed and August 1997 Revenue \$75,754

Percent Difference Between Proposed and August 1997 Revenue 44.4%

Percent Difference versus Inflation Adjusted August 1997 Revenue 19.7%

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.
- (2) The ECS Charge is now included in the Energy Efficiency Charge.
- (3) The Customer Charge is per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (4) The Internal Transmission Charge includes the Internal Transmission Service Cost Adjustment of \$0.00099 per kWh effective Jan. 1, 2005.
- (5) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.
- (6) The Total Transition Charge is set to be uniform for each class at a level of \$0.01049 per kWh.
- (7) The Pension/PBOP Adjustment Factor of \$0.00077/kWh is per D.T.E. 04-48 effective Jan. 1, 2005.
- (8) The External Transmission Charge is set at \$0.00406 per kWh effective Jan. 1, 2005.
- (9) The Energy Efficiency Charge equals the 2005 mandatory Energy Efficiency Charge of \$0.00250/kWh plus the mandatory Renewable Resources Charge of \$0.00050/kWh.
- (10) The Standard Offer Service charge is set at \$0.05100 per kWh effective Jan. 1, 2005 per the Company's tariff page M.D.T.E. No. 99.
- (11) The class total of all inflation adjusted charges is reduced by at least 15% in compliance with the Act.
- (12) Estimated SOSFA of \$0.01559 per kWh effective Jan. 1, 2005.

With Luminaire Charges -18.5%



Fitchburg Gas and Electric Light Company d/b/a Utili  
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Rate SD - Outdoor Lighting Monthly Luminaire Charges

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August 1997 Rates (1)							August 1997 Annual Revenues				
<u>Lumens</u>	<u>Luminaire</u>	<u>Internal Transmission Charge</u>	<u>Distribution Charge</u>	<u>Access Charge - Base Component</u>	<u>Total</u>	<u>Inflation Adjusted Total</u>	<u>No. of Lights</u>	<u>Internal Transmission Charge</u>	<u>Distribution Charge</u>	<u>Access Charge - Base Component</u>	<u>Total</u>
<u>Mercury Vapor:</u>											
3,500 Residential and Commercial Type		\$0.23	\$4.33	\$3.26	\$7.82	\$9.43	0	\$0	\$0	\$0	\$0
7,000 Residential and Commercial Type		\$0.27	\$5.08	\$3.82	\$9.17	\$11.06	3	\$10	\$180	\$135	\$325
3,500 Street and Highway Type		\$0.23	\$4.33	\$3.26	\$7.82	\$9.43	30	\$83	\$1,566	\$1,179	\$2,827
7,000 Street and Highway Type		\$0.27	\$5.08	\$3.82	\$9.17	\$11.06	12	\$39	\$735	\$552	\$1,326
20,000 Street and Highway Type		\$0.52	\$9.59	\$7.22	\$17.33	\$20.90	5	\$31	\$575	\$433	\$1,040
60,000 Street and Highway Type		\$1.03	\$19.09	\$14.37	\$34.49	\$41.59	8	\$99	\$1,842	\$1,386	\$3,328
20,000 Flood Light Type		\$0.56	\$10.41	\$7.83	\$18.80	\$22.67	70	\$469	\$8,716	\$6,556	\$15,740
3,500 Power Bracket Included		\$0.24	\$4.51	\$3.39	\$8.14	\$9.82	92	\$266	\$5,000	\$3,758	\$9,024
7,000 Power Bracket Included		\$0.29	\$5.36	\$4.03	\$9.68	\$11.67	72	\$251	\$4,646	\$3,493	\$8,390
<u>High Pressure Sodium:</u>											
3,300 Residential and Commercial Type		\$0.20	\$3.60	\$2.72	\$6.52	\$7.86	2,524	\$6,057	\$109,021	\$82,371	\$197,449
9,500 Residential and Commercial Type		\$0.24	\$4.49	\$3.38	\$8.11	\$9.78	36	\$104	\$1,939	\$1,459	\$3,502
3,300 Street and Highway Type		\$0.20	\$3.60	\$2.72	\$6.52	\$7.86	188	\$450	\$8,100	\$6,120	\$14,671
9,500 Street and Highway Type		\$0.24	\$4.49	\$3.38	\$8.11	\$9.78	690	\$1,988	\$37,186	\$27,993	\$67,167
20,000 Street and Highway Type		\$0.39	\$7.18	\$5.41	\$12.98	\$15.65	321	\$1,500	\$27,620	\$20,811	\$49,932
50,000 Street and Highway Type		\$0.56	\$10.42	\$7.85	\$18.83	\$22.71	43	\$290	\$5,398	\$4,067	\$9,755
140,000 Street and Highway Type		\$1.19	\$21.94	\$16.53	\$39.66	\$47.83	119	\$1,699	\$31,328	\$23,603	\$56,830
50,000 Flood Light Type		\$0.64	\$11.78	\$8.87	\$21.29	\$25.68	426	\$3,275	\$60,287	\$45,395	\$108,957
<u>Ornamental Lighting:</u>											
3,300 Street and Highway Type		\$0.16	\$2.94	\$2.21	\$5.31	\$6.40	5	\$10	\$176	\$133	\$319
Total							4,644	\$16,621	\$304,314	\$229,445	\$550,380
							August 1997 Revenues Adjusted for 20.60% Inflation				
							\$663,758				

**Proposed Rates:**

<u>Lamp Size</u>	<u>Type of Luminaire</u>	<u>Internal Transmission Charge</u>	<u>Distribution Charge (2)</u>	<u>Transition Charge (3)</u>	<u>Total</u>	<u>Inflation Adjusted Percent Difference</u>	<u>No. of Lights</u>	<u>Internal Transmission Charge</u>	<u>Distribution Charge</u>	<u>Transition Charge</u>	<u>Total</u>
<u>Mercury Vapor:</u>											
3,500 Residential and Commercial Type		\$0.23	\$6.48	\$0.00	\$6.71	-28.9%	0	\$0	\$0	\$0	\$0
7,000 Residential and Commercial Type		\$0.27	\$7.19	\$0.00	\$7.46	-32.5%	3	\$10	\$255	\$0	\$264
3,500 Street and Highway Type		\$0.23	\$6.48	\$0.00	\$6.71	-28.9%	30	\$83	\$2,343	\$0	\$2,426
7,000 Street and Highway Type		\$0.27	\$7.19	\$0.00	\$7.46	-32.5%	12	\$39	\$1,040	\$0	\$1,079
20,000 Street and Highway Type		\$0.52	\$13.05	\$0.00	\$13.57	-35.1%	5	\$31	\$783	\$0	\$814
60,000 Street and Highway Type		\$1.02	\$24.93	\$0.00	\$25.95	-37.6%	8	\$99	\$2,405	\$0	\$2,504
20,000 Flood Light Type		\$0.56	\$14.42	\$0.00	\$14.98	-33.9%	70	\$466	\$12,073	\$0	\$12,539
3,500 Power Bracket Included		\$0.24	\$6.79	\$0.00	\$7.03	-28.4%	92	\$265	\$7,527	\$0	\$7,792
7,000 Power Bracket Included		\$0.29	\$7.65	\$0.00	\$7.94	-32.0%	72	\$250	\$6,631	\$0	\$6,881
<u>High Pressure Sodium:</u>											
3,300 Residential and Commercial Type		\$0.20	\$5.62	\$0.00	\$5.82	-26.0%	2,524	\$6,045	\$170,194	\$0	\$176,238
9,500 Residential and Commercial Type		\$0.24	\$6.69	\$0.00	\$6.93	-29.1%	36	\$103	\$2,888	\$0	\$2,992
3,300 Street and Highway Type		\$0.20	\$5.62	\$0.00	\$5.82	-26.0%	188	\$449	\$12,646	\$0	\$13,095
9,500 Street and Highway Type		\$0.24	\$6.69	\$0.00	\$6.93	-29.1%	690	\$1,981	\$55,407	\$0	\$57,388
20,000 Street and Highway Type		\$0.39	\$9.96	\$0.00	\$10.35	-33.9%	321	\$1,494	\$38,315	\$0	\$39,808
50,000 Street and Highway Type		\$0.56	\$14.16	\$0.00	\$14.72	-35.2%	43	\$288	\$7,335	\$0	\$7,624
140,000 Street and Highway Type		\$1.18	\$29.04	\$0.00	\$30.22	-36.8%	119	\$1,688	\$41,466	\$0	\$43,154
50,000 Flood Light Type		\$0.64	\$16.43	\$0.00	\$17.07	-33.5%	426	\$3,259	\$84,085	\$0	\$87,344
<u>Ornamental Lighting:</u>											
3,300 Street and Highway Type		\$0.16	\$4.51	\$0.00	\$4.67	-27.1%	5	\$10	\$271	\$0	\$280
Total							4,644	\$16,559	\$445,662	\$0	\$462,221

**Rate Design Notes:**

- (1) August 1997 rates, unbundled components based on FG&E's March 3, 1997 Electric Rate Unbundling Compliance filing, adjusted for August 1997 EFC, ECS, and CC.  
(2) The Distribution Charges are per D.T.E. 02-24/25 effective Dec. 2, 2002.  
(3) The Transition Charges are set to zero because the uniform transition charge is collected in the energy charge.

Difference Between Proposed and August 1997 Revenue (\$88,159)

Percent Difference Between Proposed and August 1997 Revenue -16.0%

Percent Difference Between Proposed and Inflation Adjusted August 1997 Revenue -30.4%

Fitchburg Gas and Electric Light Company d/b/a Unitil  
November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing - Rate Design  
Calculation of 10% Farm Discount<sup>1</sup> for Standard Offer Customers  
Based on Summary of Unbundled Rates, Including Standard Offer Generation Service and SOSFA

Schedule DJD-4  
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Service	Blocks	Total Charges (1)	Farm Credit (2)	Total Farm Charges (3)
<b>Standard RD-1</b>	Customer Charge	\$3.02	(\$0.30)	\$2.72
	All kWh	\$0.13775	(\$0.01378)	\$0.12397
<b>Low-Income RD-2</b>	Customer Charge	\$1.87	(\$0.19)	\$1.68
	All kWh	\$0.10988	(\$0.01099)	\$0.09889
<b>Small Commercial GD-1</b>	Customer Charge	\$6.83	(\$0.68)	\$6.15
	All kWh	\$0.13959	(\$0.01396)	\$0.12563
<b>Large Commercial GD-2</b>	Customer Charge	\$6.83	(\$0.68)	\$6.15
	All kW	\$8.97	(\$0.90)	\$8.07
	All kWh	\$0.09960	(\$0.00996)	\$0.08964
<b>Industrial GD-3</b>	Customer Charge	\$500.00	(\$50.00)	\$450.00
	All kVa	\$7.21	(\$0.72)	\$6.49
	On Peak kWh	\$0.09638	(\$0.00964)	\$0.08674
	Off Peak kWh	\$0.08546	(\$0.00855)	\$0.07691
<b>Optional Time-of-Use GD-4 available to GD-2</b>	Customer Charge	\$6.83	(\$0.68)	\$6.15
	All kW	\$12.09	(\$1.21)	\$10.88
	On Peak kWh	\$0.10305	(\$0.01031)	\$0.09274
	Off Peak kWh	\$0.08643	(\$0.00864)	\$0.07779
<b>Water Heating and/or Space Heating GD-5</b>	Customer Charge	\$0.00	\$0.00	\$0.00
	All kWh	\$0.13413	(\$0.01341)	\$0.12072

- (1) Including Standard Offer Generation Service Charges of \$0.05100 per kWh and estimated Fuel Adjustment of \$0.01559 per kWh.  
(2) Ten percent discount calculated based on Total Charges.  
(3) Sum of the Total Charges and the Farm Credit.

Fitchburg Gas and Electric Light Company d/b/a Unifil- 2004 Transition Charge  
Variance between billed transition revenue and calculated transition revenue

2004 kWh sales

	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Jun-04</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>	<u>Oct-04</u>	<u>Total</u>
RD-1	15,014,245	13,406,206	12,305,987	10,782,758	11,612,722	12,900,051	13,888,828	13,513,395	11,115,159	114,539,350
RD-2	1,368,632	1,307,284	1,262,308	913,575	969,963	1,087,749	1,146,215	1,100,727	1,011,343	10,167,797
GD-1	546,861	475,018	438,918	378,430	382,695	423,669	425,094	390,203	395,776	3,856,664
GD-2	9,368,185	9,220,039	8,939,359	8,223,395	8,874,992	9,255,084	9,646,222	9,483,001	8,464,332	81,474,608
GD-3	17,908,464	19,935,609	20,126,087	19,726,741	20,946,904	19,223,806	20,359,822	20,936,121	19,057,128	178,220,682
GD-4	28,135	33,789	37,892	37,891	44,351	57,959	44,994	45,250	41,023	371,285
GD-5	148,065	92,515	78,052	46,751	39,074	48,865	46,436	51,415	39,663	590,836
SD	273,585	272,339	266,583	209,894	205,131	202,078	245,329	257,490	250,059	2,182,488
Backup Contract	<u>15,390</u>	<u>20,109</u>	<u>700</u>	<u>33,581</u>	<u>10,334</u>	<u>2,749</u>	<u>0</u>	<u>40,480</u>	<u>0</u>	<u>123,343</u>
Total	44,671,562	44,762,908	43,455,885	40,353,016	43,086,165	43,202,010	45,802,941	45,818,082	40,374,483	391,527,053

2004 Billed Transition Revenue \$

	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Jun-04</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>	<u>Oct-04</u>	<u>Total</u>
RD-1	\$147,064	\$131,303	\$120,447	\$105,578	\$113,667	\$126,263	\$135,949	\$132,314	\$108,813	\$1,121,399
RD-2	\$13,431	\$12,823	\$12,409	\$8,971	\$9,525	\$10,682	\$11,256	\$10,809	\$9,934	\$99,840
GD-1	\$5,331	\$4,633	\$4,261	\$3,663	\$3,715	\$4,097	\$4,130	\$3,804	\$3,861	\$37,494
GD-2	\$82,506	\$79,003	\$80,918	\$83,143	\$87,480	\$85,559	\$86,858	\$90,134	\$84,676	\$760,276
GD-3	\$161,733	\$164,338	\$168,181	\$169,615	\$172,474	\$171,278	\$171,172	\$177,399	\$169,342	\$1,525,532
GD-4	\$92	\$51	\$38	\$389	\$648	\$767	\$711	\$690	\$698	\$4,084
GD-5	\$1,454	\$908	\$766	\$459	\$384	\$480	\$456	\$505	\$390	\$5,802
SD	\$2,670	\$2,684	\$2,613	\$2,060	\$2,008	\$1,967	\$2,412	\$2,528	\$2,455	\$21,397
Backup Contract	<u>\$137</u>	<u>\$0</u>	<u>\$137</u>	<u>\$5</u>	<u>\$180</u>	<u>-\$2</u>	<u>\$0</u>	<u>\$75</u>	<u>\$0</u>	<u>\$532</u>
Total	\$414,418	\$395,743	\$389,770	\$373,885	\$390,081	\$401,090	\$412,945	\$418,259	\$380,168	\$3,576,357

2004 Calculated Transition Revenue \$

	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Jun-04</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>	<u>Oct-04</u>	<u>Total</u>
RD-1	\$147,440	\$131,649	\$120,845	\$105,887	\$114,037	\$126,679	\$136,388	\$132,702	\$109,151	\$1,124,776
RD-2	\$13,440	\$12,838	\$12,396	\$8,971	\$9,525	\$10,682	\$11,256	\$10,809	\$9,931	\$99,848
GD-1	\$5,370	\$4,665	\$4,310	\$3,716	\$3,758	\$4,160	\$4,174	\$3,832	\$3,887	\$37,872
GD-2	\$91,996	\$90,541	\$87,785	\$80,754	\$87,152	\$90,885	\$94,726	\$93,123	\$83,120	\$800,081
GD-3	\$175,861	\$195,768	\$197,638	\$193,717	\$205,699	\$188,778	\$199,933	\$205,593	\$187,141	\$1,750,127
GD-4	\$276	\$332	\$372	\$372	\$436	\$569	\$442	\$444	\$403	\$3,646
GD-5	\$1,454	\$908	\$766	\$459	\$384	\$480	\$456	\$505	\$389	\$5,802
SD	\$2,687	\$2,674	\$2,618	\$2,061	\$2,014	\$1,984	\$2,409	\$2,529	\$2,456	\$21,432
Backup Contract	<u>\$151</u>	<u>\$197</u>	<u>\$7</u>	<u>\$330</u>	<u>\$101</u>	<u>\$27</u>	<u>\$0</u>	<u>\$398</u>	<u>\$0</u>	<u>\$1,211</u>
Total	\$438,675	\$439,572	\$426,737	\$396,267	\$423,106	\$424,244	\$449,785	\$449,934	\$396,477	\$3,844,796

2004 Estimated Class Over/(Under) Recovery

	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Jun-04</u>	<u>Jul-04</u>	<u>Aug-04</u>	<u>Sep-04</u>	<u>Oct-04</u>	<u>Total</u>
RD-1	(\$376)	(\$346)	(\$398)	(\$309)	(\$370)	(\$416)	(\$439)	(\$387)	(\$337)	(\$3,377)
RD-2	(\$9)	(\$15)	\$13	\$0	\$0	(\$0)	\$0	\$0	\$2	(\$8)
GD-1	(\$39)	(\$32)	(\$49)	(\$53)	(\$43)	(\$64)	(\$44)	(\$28)	(\$26)	(\$378)
GD-2	(\$9,489)	(\$11,538)	(\$6,867)	\$2,389	\$327	(\$5,326)	(\$7,868)	(\$2,989)	\$1,556	(\$39,804)
GD-3	(\$14,128)	(\$31,430)	(\$29,457)	(\$24,102)	(\$33,225)	(\$17,500)	(\$28,761)	(\$28,194)	(\$17,799)	(\$224,596)
GD-4	(\$184)	(\$281)	(\$334)	\$17	\$213	\$198	\$269	\$246	\$295	\$438
GD-5	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0
SD	(\$16)	\$10	(\$5)	(\$1)	(\$7)	(\$17)	\$3	(\$1)	(\$0)	(\$35)
Backup Contract	<u>(\$15)</u>	<u>(\$197)</u>	<u>\$130</u>	<u>(\$324)</u>	<u>\$79</u>	<u>(\$29)</u>	<u>\$0</u>	<u>(\$322)</u>	<u>\$0</u>	<u>(\$679)</u>
Total	(\$24,257)	(\$43,829)	(\$36,967)	(\$22,382)	(\$33,025)	(\$23,154)	(\$36,840)	(\$31,674)	(\$16,310)	(\$268,439)

% of Total Transition Charge Revenue -7.51%

**SCHEDULE DJD-5**

**INFLATION ADJUSTMENT**

**Fitchburg Gas and Electric Light Company**  
**November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Annual Inflation Adjustment Factor calculation**

<u>Series ID</u>	<u>Year</u>	<u>Month End</u>	<u>Value</u>	<u>Cumulative Inflation From Aug 01, 1997</u>		
CUUR0000SA0	1997	Jul	160.5	0.0%		
CUUR0000SA0	1997	Aug	160.8	0.2%		
CUUR0000SA0	1997	Sep	161.2	0.4%		
CUUR0000SA0	1997	Oct	161.6	0.7%		
CUUR0000SA0	1997	Nov	161.5	0.6%		
CUUR0000SA0	1997	Dec	161.3	0.5%		
CUUR0000SA0	1998	Dec	163.9	2.1%		
CUUR0000SA0	1999	Dec	168.3	4.9%		
CUUR0000SA0	2000	Dec	174.0	8.4%		
CUUR0000SA0	2001	Dec	176.7	10.1%		
CUUR0000SA0	2002	Dec	180.9	12.7%		
CUUR0000SA0	2003	Jan	181.7	13.2%		
CUUR0000SA0	2003	Feb	183.1	14.1%		
CUUR0000SA0	2003	Mar	184.2	14.8%		
CUUR0000SA0	2003	Apr	183.8	14.5%		
CUUR0000SA0	2003	May	183.5	14.3%		
CUUR0000SA0	2003	Jun	183.7	14.5%		
CUUR0000SA0	2003	Jul	183.9	14.6%		
CUUR0000SA0	2003	Aug	184.6	15.0%		
CUUR0000SA0	2003	Sep	185.2	15.4%		
CUUR0000SA0	2003	Oct	185.0	15.3%		
CUUR0000SA0	2003	Nov	184.5	15.0%		
CUUR0000SA0	2003	Dec	184.3	14.8%		
CUUR0000SA0	2004	Jan	185.2	15.4%		
CUUR0000SA0	2004	Feb	186.2	16.0%		
CUUR0000SA0	2004	Mar	187.4	16.8%		
CUUR0000SA0	2004	Apr	188.0	17.1%		
CUUR0000SA0	2004	May	189.1	17.8%		
CUUR0000SA0	2004	Jun	189.7	18.2%		
CUUR0000SA0	2004	Jul	189.4	18.0%		
CUUR0000SA0	2004	Aug	189.5	18.1%		
CUUR0000SA0	2004	Sep	189.9	18.3%	2.54%	=Sept-04/Sept-03 -1
forecast (2.54% / 12)	2004	Oct	190.3	18.6%	0.21%	
forecast (2.54% / 12)	2004	Nov	190.7	18.8%	0.21%	
forecast (2.54% / 12)	2004	Dec	191.1	19.1%	0.21%	
forecast (2.54% / 12)	2005	Jan	191.5	19.3%	0.21%	
forecast (2.54% / 12)	2005	Feb	191.9	19.6%	0.21%	
forecast (2.54% / 12)	2005	Mar	192.3	19.8%	0.21%	
forecast (2.54% / 12)	2005	Apr	192.7	20.1%	0.21%	
forecast (2.54% / 12)	2005	May	193.1	20.3%	0.21%	
forecast (2.54% / 12)	2005	Jun	193.5	20.6%	0.21%	

Source: Bureau of Labor Statistics; Consumer Price Index-All Urban Consumers; Series ID: CUUR0000SA0;  
Area : U.S. city average; Item: All items; Base Period: 1982-84=100.

## **SCHEDULE DJD-6**

### **BILL IMPACTS**

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-1 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Benchmark Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	125	\$22.08	\$18.29	(\$3.79)	-17.2%
	150	\$25.73	\$21.34	(\$4.39)	-17.1%
	500	\$76.88	\$64.10	(\$12.78)	-16.6%
	750	\$113.42	\$94.64	(\$18.78)	-16.6%
	1000	\$149.95	\$125.18	(\$24.77)	-16.5%
	1250	\$186.49	\$155.72	(\$30.77)	-16.5%
	1500	\$223.03	\$186.26	(\$36.77)	-16.5%
	2000	\$296.10	\$247.34	(\$48.76)	-16.5%

**Benchmark Rates - Effective 8/1/1997:**

	<u>RD-1</u>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.16
	<u>kWh</u>
Internal Transmission	\$0.00192
External Transmission	<u>\$0.00000</u>
Transmission Subtotal	\$0.00192
Distribution	\$0.03553
Seabrook Amortization Surcharge	\$0.00819
Conservation Charge	<u>\$0.00141</u>
Distribution Subtotal	\$0.04513
Access Charge	\$0.04613
<b><u>Supplier Charges:</u></b>	
Generation Charge*	\$0.02800
Total	\$0.12118
Inflation Adjustment	20.60%

**Proposed Rates - Effective 1/1/2005:**

	<u>RD-1</u>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.02
	<u>kWh</u>
Internal Transmission	\$0.00291
External Transmission	<u>\$0.00406</u>
Transmission Subtotal	\$0.00697
Distribution	\$0.04174
Pension/PBOP Adjustment Factor	\$0.00077
Seabrook Amortization Surcharge	<u>\$0.00819</u>
Distribution Subtotal	\$0.05070
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.01049
<b><u>Supplier Charges:</u></b>	
Generation Charge*	\$0.05100
Total	\$0.12216

\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-2 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Benchmark Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	125	\$16.23	\$13.66	(\$2.57)	-15.8%
	150	\$19.00	\$16.01	(\$2.99)	-15.7%
	500	\$57.82	\$49.02	(\$8.81)	-15.2%
	750	\$85.55	\$72.59	(\$12.96)	-15.2%
	1,000	\$113.28	\$96.16	(\$17.12)	-15.1%
	1,250	\$141.01	\$119.73	(\$21.28)	-15.1%
	1,500	\$168.74	\$143.31	(\$25.43)	-15.1%
	2,000	\$224.20	\$190.45	(\$33.75)	-15.1%

<b>Benchmark Rates - Effective 8/1/1997:</b>		<b>RD-2</b>	<b>Proposed Rates - Effective 1/1/2005:</b>		<b>RD-2</b>
<u><b>Delivery Charges:</b></u>			<u><b>Delivery Charges:</b></u>		
Customer Charge		\$1.96	Customer Charge		\$1.87
		<u>kWh</u>			<u>kWh</u>
Internal Transmission		\$0.00192	Internal Transmission		\$0.00291
External Transmission		<u>\$0.00000</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00192		Transmission Subtotal	\$0.00697
Distribution		\$0.02074	Distribution		\$0.01714
Seabrook Amortization Surcharge		\$0.00492	Pension/PBOP Adjustment Factor		\$0.00077
Conservation Charge		<u>\$0.00141</u>	Seabrook Amortization Surcharge		<u>\$0.00492</u>
	Distribution Subtotal	\$0.02707		Distribution Subtotal	\$0.02283
Access Charge		\$0.03498	Energy Efficiency Charge		\$0.00250
<u><b>Supplier Charges:</b></u>			Renewable Resources Charge		\$0.00050
Generation Charge*		\$0.02800	Default Service Adjustment		\$0.00000
			Transition Charge		\$0.01049
	Total	\$0.09197	<u><b>Supplier Charges:</b></u>		
			Generation Charge*		\$0.05100
Inflation Adjustment		20.60%		Total	\$0.09429

\* Standard Offer Service, excluding Fuel Adjustment.



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-1 Rate Customers**

	<b>Average Monthly kWh</b>	<b>Benchmark Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	50	\$16.06	\$13.03	(\$3.03)	-18.8%
	100	\$23.48	\$19.23	(\$4.25)	-18.1%
	200	\$38.32	\$31.63	(\$6.69)	-17.5%
	300	\$53.17	\$44.03	(\$9.14)	-17.2%
	400	\$68.01	\$56.43	(\$11.58)	-17.0%
	500	\$82.85	\$68.83	(\$14.02)	-16.9%
	750	\$119.96	\$99.83	(\$20.13)	-16.8%
	1000	\$157.07	\$130.83	(\$26.24)	-16.7%

<b>Benchmark Rates - Effective 8/1/1997:</b>		<b>GD-1</b>	<b>Proposed Rates - Effective 1/1/2005:</b>		<b>GD-1</b>
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$7.16	Customer Charge		\$6.83
		<b><u>kWh</u></b>			<b><u>kWh</u></b>
Internal Transmission		\$0.00189	Internal Transmission		\$0.00288
External Transmission		\$0.00000	External Transmission		\$0.00406
	Transmission Subtotal	\$0.00189		Transmission Subtotal	\$0.00694
Distribution		\$0.03493	Distribution		\$0.04248
Seabrook Amortization Surcharge		\$0.00932	Pension/PBOP Adjustment Factor		\$0.00077
Conservation Charge		\$0.00327	Seabrook Amortization Surcharge		\$0.00932
	Distribution Subtotal	\$0.04752		Distribution Subtotal	\$0.05257
Access Charge		\$0.04567	Energy Efficiency Charge		\$0.00250
			Renewable Resources Charge		\$0.00050
<b><u>Supplier Charges:</u></b>			Default Service Adjustment		\$0.00000
Generation Charge*		\$0.02800	Transition Charge		\$0.01049
	Total	\$0.12308	<b><u>Supplier Charges:</u></b>		
			Generation Charge*		\$0.05100
Inflation Adjustment		20.60%		Total	\$0.12400

\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Util**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 20% Load Factor**

	Average Monthly kW	Average Monthly kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	10	1,460	\$259.45	\$219.18	(\$40.27)	-15.5%
	20	2,920	\$518.72	\$431.54	(\$87.18)	-16.8%
	50	7,300	\$1,296.50	\$1,068.60	(\$227.90)	-17.6%
	75	10,950	\$1,944.65	\$1,599.49	(\$345.16)	-17.7%
	100	14,600	\$2,592.81	\$2,130.38	(\$462.43)	-17.8%
	125	18,250	\$3,240.96	\$2,661.26	(\$579.70)	-17.9%
	150	21,900	\$3,889.11	\$3,192.15	(\$696.96)	-17.9%

Benchmark Rates - Effective 8/1/1997:			GD-2			Proposed Rates - Effective 1/1/2005:			GD-2		
<b><u>Delivery Charges:</u></b>						<b><u>Delivery Charges:</u></b>					
Customer Charge			\$0.16			Customer Charge			\$6.83		
	<u>kW</u>		<u>kWh</u>				<u>kW</u>		<u>kWh</u>		
Internal Transmission	\$0.29		\$0.00068			Internal Transmission	\$0.29		\$0.00167		
External Transmission			<u>\$0.00000</u>			External Transmission			<u>\$0.00406</u>		
Transmission Subtotal	\$0.29		\$0.00068			Transmission Subtotal	\$0.29		\$0.00573		
Distribution	\$5.27		\$0.01260			Distribution	\$5.94		\$0.01419		
Seabrook Amortization Surcharge			\$0.00932			Pension/PBOP Adjustment Factor	\$0.00		\$0.00077		
Conservation Charge			<u>\$0.00251</u>			Seabrook Amortization Surcharge	<u>\$0.00</u>		<u>\$0.00932</u>		
Distribution Subtotal	\$5.27		\$0.02443			Distribution Subtotal	\$5.94		\$0.02428		
Access Charge	\$3.97		\$0.02886			Energy Efficiency Charge			\$0.00250		
<b><u>Supplier Charges:</u></b>						Renewable Resources Charge			\$0.00050		
Generation Charge*			\$0.02800			Default Service Adjustment			\$0.00000		
						Transition Charge	\$2.74		\$0.00000		
Totals	\$9.53		\$0.08197			<b><u>Supplier Charges:</u></b>					
						Generation Charge*			\$0.05100		
Inflation Adjustment			20.60%			Totals	\$8.97		\$0.08401		

1. Assumes a monthly load factor of 20%

\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 35% Load Factor**

	Average Monthly kW	Average Monthly kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10		2,555	\$367.70	\$311.18	(\$56.53)	-15.4%
20		5,110	\$735.21	\$615.52	(\$119.69)	-16.3%
50		12,775	\$1,837.74	\$1,528.56	(\$309.18)	-16.8%
75		19,163	\$2,756.51	\$2,289.42	(\$467.08)	-16.9%
100		25,550	\$3,675.28	\$3,050.29	(\$624.99)	-17.0%
125		31,938	\$4,594.05	\$3,811.15	(\$782.90)	-17.0%
150		38,325	\$5,512.82	\$4,572.01	(\$940.81)	-17.1%

Benchmark Rates - Effective 8/1/1997:			GD-2			Proposed Rates - Effective 1/1/2005:			GD-2		
<b><u>Delivery Charges:</u></b>						<b><u>Delivery Charges:</u></b>					
Customer Charge				\$0.16		Customer Charge				\$6.83	
		<u>kW</u>		<u>kWh</u>				<u>kW</u>		<u>kWh</u>	
Internal Transmission	\$0.29			\$0.00068		Internal Transmission	\$0.29			\$0.00167	
External Transmission				<u>\$0.00000</u>		External Transmission				<u>\$0.00406</u>	
Transmission Subtotal	\$0.29			\$0.00068		Transmission Subtotal	\$0.29			\$0.00573	
Distribution	\$5.27			\$0.01260		Distribution	\$5.94			\$0.01419	
Seabrook Amortization Surcharge				\$0.00932		Pension/PBOP Adjustment Factor	\$0.00			\$0.00077	
Conservation Charge				<u>\$0.00251</u>		Seabrook Amortization Surcharge	<u>\$0.00</u>			<u>\$0.00932</u>	
Distribution Subtotal	\$5.27			\$0.02443		Distribution Subtotal	\$5.94			\$0.02428	
Access Charge	\$3.97			\$0.02886		Energy Efficiency Charge				\$0.00250	
<b><u>Supplier Charges:</u></b>						Renewable Resources Charge				\$0.00050	
Generation Charge*				\$0.02800		Default Service Adjustment				\$0.00000	
						Transition Charge	\$2.74			\$0.00000	
Totals	\$9.53			\$0.08197		<b><u>Supplier Charges:</u></b>					
						Generation Charge*				\$0.05100	
Inflation Adjustment				20.60%		Totals	\$8.97			\$0.08401	

1. Assumes a monthly load factor of 35%  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 50% Load Factor**

	Average Monthly <u>kW</u>	Average Monthly <u>kWh</u> <sup>1</sup>	Benchmark Rates Total <u>Revenue</u>	Proposed Rates Total <u>Revenue</u>	Total <u>Difference</u>	% Total <u>Difference</u>
10		3,650	\$475.95	\$403.17	(\$72.78)	-15.3%
20		7,300	\$951.70	\$799.50	(\$152.20)	-16.0%
50		18,250	\$2,378.97	\$1,988.51	(\$390.46)	-16.4%
75		27,375	\$3,568.36	\$2,979.35	(\$589.01)	-16.5%
100		36,500	\$4,757.75	\$3,970.20	(\$787.55)	-16.6%
125		45,625	\$5,947.14	\$4,961.04	(\$986.10)	-16.6%
150		54,750	\$7,136.53	\$5,951.88	(\$1,184.65)	-16.6%

Benchmark Rates - Effective 8/1/1997:			GD-2	Proposed Rates - Effective 1/1/2005:			GD-2
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge			\$0.16	Customer Charge			\$6.83
	<u>kW</u>	<u>kWh</u>			<u>kW</u>	<u>kWh</u>	
Internal Transmission	\$0.29	\$0.00068		Internal Transmission	\$0.29	\$0.00167	
External Transmission		<u>\$0.00000</u>		External Transmission		<u>\$0.00406</u>	
Transmission Subtotal	\$0.29	\$0.00068		Transmission Subtotal	\$0.29	\$0.00573	
Distribution	\$5.27	\$0.01260		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge		\$0.00932		Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	
Conservation Charge		<u>\$0.00251</u>		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
Distribution Subtotal	\$5.27	\$0.02443		Distribution Subtotal	\$5.94	\$0.02428	
Access Charge	\$3.97	\$0.02886		Energy Efficiency Charge		\$0.00250	
<b><u>Supplier Charges:</u></b>				Renewable Resources Charge		\$0.00050	
Generation Charge*		\$0.02800		Default Service Adjustment		\$0.00000	
				Transition Charge	\$2.74	\$0.00000	
Totals	\$9.53	\$0.08197		<b><u>Supplier Charges:</u></b>			
				Generation Charge*		\$0.05100	
Inflation Adjustment		20.60%		Totals	\$8.97	\$0.08401	

1. Assumes a monthly load factor of 50%

\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		25,112	33,288	\$6,823.23	\$6,296.63	(\$526.60)	-7.7%
400		50,224	66,576	\$13,646.27	\$12,093.26	(\$1,553.01)	-11.4%
600		75,336	99,864	\$20,469.31	\$17,889.89	(\$2,579.41)	-12.6%
800		100,448	133,152	\$27,292.34	\$23,686.52	(\$3,605.82)	-13.2%
1,000		125,560	166,440	\$34,115.38	\$29,483.16	(\$4,632.23)	-13.6%
1,500		188,340	249,660	\$51,172.98	\$43,974.73	(\$7,198.24)	-14.1%
2,000		251,120	332,880	\$68,230.57	\$58,466.31	(\$9,764.26)	-14.3%
2,500		313,900	416,100	\$85,288.16	\$72,957.89	(\$12,330.28)	-14.5%
3,000		376,680	499,320	\$102,345.76	\$87,449.47	(\$14,896.29)	-14.6%

**Benchmark Rates - Effective 8/1/1997:**

GD-3			
<b>Delivery Charges:</b>			
Customer Charge		\$0.16	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak
		\$0.00020	Off Peak
External Transmission		<u>\$0.00000</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00089	On Peak
		\$0.00020	Off Peak
Distribution	\$3.94	\$0.01636	On Peak
		\$0.00369	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All
Distribution Subtotals		\$0.02500	On Peak
		\$0.01233	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak
		\$0.02215	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		\$0.02800	All
Totals	\$7.11	\$0.08558	On Peak
		\$0.06268	Off Peak
Inflation Adjustment		20.60%	

**Proposed Rates - Effective 1/1/2005:**

GD-3			
<b>Delivery Charges:</b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		\$0.05100	All
Totals	\$7.21	\$0.08079	On Peak
		\$0.06987	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Util**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	28,032	30,368	\$6,903.87	\$6,328.52	(\$575.36)	-8.3%
	400	56,064	60,736	\$13,807.55	\$12,157.03	(\$1,650.52)	-12.0%
	600	84,096	91,104	\$20,711.23	\$17,985.55	(\$2,725.68)	-13.2%
	800	112,128	121,472	\$27,614.91	\$23,814.07	(\$3,800.84)	-13.8%
	1,000	140,160	151,840	\$34,518.60	\$29,642.59	(\$4,876.01)	-14.1%
	1,500	210,240	227,760	\$51,777.80	\$44,213.88	(\$7,563.92)	-14.6%
	2,000	280,320	303,680	\$69,037.00	\$58,785.17	(\$10,251.82)	-14.8%
	2,500	350,400	379,600	\$86,296.20	\$73,356.47	(\$12,939.73)	-15.0%
	3,000	420,480	455,520	\$103,555.40	\$87,927.76	(\$15,627.64)	-15.1%

Benchmark Rates - Effective 8/1/1997:				Proposed Rates - Effective 1/1/2005:			
GD-3				GD-3			
<b>Delivery Charges:</b>				<b>Delivery Charges:</b>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
				Default Service Adjustment		\$0.00000	All
<b>Supplier Charges:</b>				Transition Charge	\$4.05	\$0.00073	On Peak
Generation Charge*		\$0.02800	All			\$0.00000	Off Peak
				<b>Supplier Charges:</b>			
				Generation Charge*		\$0.05100	All
Totals	\$7.11	\$0.08558	On Peak	Totals	\$7.21	\$0.08079	On Peak
		\$0.06268	Off Peak			\$0.06987	Off Peak
Inflation Adjustment		20.60%					

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	35,040	23,360	\$7,097.42	\$6,405.04	(\$692.37)	-9.8%
	400	70,080	46,720	\$14,194.64	\$12,310.09	(\$1,884.55)	-13.3%
	600	105,120	70,080	\$21,291.86	\$18,215.13	(\$3,076.73)	-14.5%
	800	140,160	93,440	\$28,389.09	\$24,120.18	(\$4,268.91)	-15.0%
	1,000	175,200	116,800	\$35,486.31	\$30,025.22	(\$5,461.08)	-15.4%
	1,500	262,800	175,200	\$53,229.37	\$44,787.84	(\$8,441.53)	-15.9%
	2,000	350,400	233,600	\$70,972.42	\$59,550.45	(\$11,421.98)	-16.1%
	2,500	438,000	292,000	\$88,715.48	\$74,313.06	(\$14,402.42)	-16.2%
	3,000	525,600	350,400	\$106,458.54	\$89,075.67	(\$17,382.87)	-16.3%

Benchmark Rates - Effective 8/1/1997:				Proposed Rates - Effective 1/1/2005:			
<u>Delivery Charges:</u>		GD-3		<u>Delivery Charges:</u>		GD-3	
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	\$3.94	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
<u>Supplier Charges:</u>				Default Service Adjustment		\$0.00000	All
Generation Charge*		\$0.02800	All	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
Totals	\$7.11	\$0.08558	On Peak	<u>Supplier Charges:</u>		\$0.05100	All
		\$0.06268	Off Peak	Generation Charge*			
Inflation Adjustment		20.60%		Totals	\$7.21	\$0.08079	On Peak
						\$0.06987	Off Peak

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage  
 \* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	35,785	47,435	\$8,994.18	\$8,147.35	(\$846.83)	-9.4%
	400	71,569	94,871	\$17,988.16	\$15,794.70	(\$2,193.46)	-12.2%
	600	107,354	142,306	\$26,982.14	\$23,442.05	(\$3,540.09)	-13.1%
	800	143,138	189,742	\$35,976.12	\$31,089.40	(\$4,886.73)	-13.6%
	1,000	178,923	237,177	\$44,970.11	\$38,736.75	(\$6,233.36)	-13.9%
	1,500	268,385	355,766	\$67,455.06	\$57,855.12	(\$9,599.94)	-14.2%
	2,000	357,846	474,354	\$89,940.02	\$76,973.49	(\$12,966.53)	-14.4%
	2,500	447,308	592,943	\$112,424.97	\$96,091.87	(\$16,333.11)	-14.5%
	3,000	536,769	711,531	\$134,909.93	\$115,210.24	(\$19,699.69)	-14.6%

Benchmark Rates - Effective 8/1/1997:				Proposed Rates - Effective 1/1/2005:			
		GD-3				GD-3	
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	\$3.94	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
<u>Supplier Charges:</u>				Default Service Adjustment		\$0.00000	All
Generation Charge*		\$0.02800	All	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
Totals	\$7.11	\$0.08558	On Peak	<u>Supplier Charges:</u>			
		\$0.06268	Off Peak	Generation Charge*		\$0.05100	All
Inflation Adjustment		20.60%		Totals	\$7.21	\$0.08079	On Peak
						\$0.06987	Off Peak

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage

\* Standard Offer Service, excluding Fuel Adjustment.



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	39,946	43,274	\$9,109.09	\$8,192.79	(\$916.30)	-10.1%
	400	79,891	86,549	\$18,217.99	\$15,885.57	(\$2,332.42)	-12.8%
	600	119,837	129,823	\$27,326.89	\$23,578.36	(\$3,748.53)	-13.7%
	800	159,782	173,098	\$36,435.79	\$31,271.15	(\$5,164.64)	-14.2%
	1,000	199,728	216,372	\$45,544.69	\$38,963.94	(\$6,580.75)	-14.4%
	1,500	299,592	324,558	\$68,316.93	\$58,195.91	(\$10,121.03)	-14.8%
	2,000	399,456	432,744	\$91,089.18	\$77,427.87	(\$13,661.30)	-15.0%
	2,500	499,320	540,930	\$113,861.42	\$96,659.84	(\$17,201.58)	-15.1%
	3,000	599,184	649,116	\$136,633.67	\$115,891.81	(\$20,741.86)	-15.2%

Benchmark Rates - Effective 8/1/1997:				Proposed Rates - Effective 1/1/2005:			
GD-3				GD-3			
<b>Delivery Charges:</b>				<b>Delivery Charges:</b>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
				Default Service Adjustment		\$0.00000	All
<b>Supplier Charges:</b>				Transition Charge	\$4.05	\$0.00073	On Peak
Generation Charge*		\$0.02800	All			\$0.00000	Off Peak
				<b>Supplier Charges:</b>			
				Generation Charge*		\$0.05100	All
Totals	\$7.11	\$0.08558	On Peak	Totals	\$7.21	\$0.08079	On Peak
		\$0.06268	Off Peak			\$0.06987	Off Peak
Inflation Adjustment		20.60%					

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200		49,932	33,288	\$9,384.89	\$8,301.84	(\$1,083.05)	-11.5%
400		99,864	66,576	\$18,769.59	\$16,103.68	(\$2,665.91)	-14.2%
600		149,796	99,864	\$28,154.28	\$23,905.52	(\$4,248.77)	-15.1%
800		199,728	133,152	\$37,538.98	\$31,707.36	(\$5,831.63)	-15.5%
1,000		249,660	166,440	\$46,923.68	\$39,509.19	(\$7,414.48)	-15.8%
1,500		374,490	249,660	\$70,385.42	\$59,013.79	(\$11,371.63)	-16.2%
2,000		499,320	332,880	\$93,847.16	\$78,518.39	(\$15,328.77)	-16.3%
2,500		624,150	416,100	\$117,308.90	\$98,022.99	(\$19,285.92)	-16.4%
3,000		748,980	499,320	\$140,770.65	\$117,527.58	(\$23,243.06)	-16.5%

**Benchmark Rates - Effective 8/1/1997:**

	GD-3		
<b>Delivery Charges:</b>			
Customer Charge	\$0.16		
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak
		\$0.00020	Off Peak
External Transmission		<u>\$0.00000</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00089	On Peak
		\$0.00020	Off Peak
Distribution	\$3.94	\$0.01636	On Peak
		\$0.00369	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All
Distribution Subtotals		\$0.02500	On Peak
		\$0.01233	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak
		\$0.02215	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		\$0.02800	All
Totals	\$7.11	\$0.08558	On Peak
		\$0.06268	Off Peak

**Inflation Adjustment**

20.60%

**Proposed Rates - Effective 1/1/2005:**

	GD-3		
<b>Delivery Charges:</b>			
Customer Charge	\$500.00		
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		\$0.05100	All
Totals	\$7.21	\$0.08079	On Peak
		\$0.06987	Off Peak

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Utilil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage**

	<u>Average Monthly kVA</u>	<u>Average On Peak kWh'</u>	<u>Average Off Peak kWh'</u>	<u>Benchmark Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		44,574	59,086	\$10,782.01	\$9,671.47	(\$1,110.54)	-10.3%
400		89,148	118,172	\$21,563.83	\$18,842.94	(\$2,720.89)	-12.6%
600		133,721	177,259	\$32,345.65	\$28,014.41	(\$4,331.24)	-13.4%
800		178,295	236,345	\$43,127.47	\$37,185.88	(\$5,941.59)	-13.8%
1,000		222,869	295,431	\$53,909.29	\$46,357.35	(\$7,551.94)	-14.0%
1,500		334,304	443,147	\$80,863.84	\$69,286.03	(\$11,577.81)	-14.3%
2,000		445,738	590,862	\$107,818.39	\$92,214.70	(\$15,603.69)	-14.5%
2,500		557,173	738,578	\$134,772.94	\$115,143.38	(\$19,629.56)	-14.6%
3,000		668,607	886,293	\$161,727.49	\$138,072.05	(\$23,655.43)	-14.6%

<b>Benchmark Rates - Effective 8/1/1997:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-3</b>				<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	\$3.94	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
<b><u>Supplier Charges:</u></b>				Default Service Adjustment		\$0.00000	All
Generation Charge*		\$0.02800	All	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
Totals	\$7.11	\$0.08558	On Peak	<b><u>Supplier Charges:</u></b>			
		\$0.06268	Off Peak	Generation Charge*		\$0.05100	All
Inflation Adjustment		20.60%		Totals	\$7.21	\$0.08079	On Peak
						\$0.06987	Off Peak

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVA	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	49,757	53,903	\$10,925.15	\$9,728.07	(\$1,197.08)	-11.0%
	400	99,514	107,806	\$21,850.11	\$18,956.14	(\$2,893.98)	-13.2%
	600	149,270	161,710	\$32,775.07	\$28,184.21	(\$4,590.87)	-14.0%
	800	199,027	215,613	\$43,700.03	\$37,412.27	(\$6,287.76)	-14.4%
	1,000	248,784	269,516	\$54,625.00	\$46,640.34	(\$7,984.65)	-14.6%
	1,500	373,176	404,274	\$81,937.40	\$69,710.51	(\$12,226.88)	-14.9%
	2,000	497,568	539,032	\$109,249.80	\$92,780.68	(\$16,469.11)	-15.1%
	2,500	621,960	673,790	\$136,562.20	\$115,850.86	(\$20,711.34)	-15.2%
	3,000	746,352	808,548	\$163,874.60	\$138,921.03	(\$24,953.57)	-15.2%

Benchmark Rates - Effective 8/1/1997:				Proposed Rates - Effective 1/1/2005:			
		GD-3				GD-3	
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00089	On Peak	Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
<u>Supplier Charges:</u>				Default Service Adjustment		\$0.00000	All
Generation Charge*		\$0.02800	All	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
Totals	\$7.11	\$0.08558	On Peak	<u>Supplier Charges:</u>			
		\$0.06268	Off Peak	Generation Charge*		\$0.05100	All
Inflation Adjustment		20.60%		Totals	\$7.21	\$0.08079	On Peak
						\$0.06987	Off Peak

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage**

	<u>Average Monthly kVA</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Benchmark Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		62,196	41,464	\$11,268.69	\$9,863.90	(\$1,404.79)	-12.5%
400		124,392	82,928	\$22,537.19	\$19,227.81	(\$3,309.38)	-14.7%
600		186,588	124,392	\$33,805.69	\$28,591.71	(\$5,213.98)	-15.4%
800		248,784	165,856	\$45,074.19	\$37,955.62	(\$7,118.57)	-15.8%
1,000		310,980	207,320	\$56,342.69	\$47,319.52	(\$9,023.16)	-16.0%
1,500		466,470	310,980	\$84,513.93	\$70,729.28	(\$13,784.65)	-16.3%
2,000		621,960	414,640	\$112,685.18	\$94,139.05	(\$18,546.14)	-16.5%
2,500		777,450	518,300	\$140,856.43	\$117,548.81	(\$23,307.62)	-16.5%
3,000		932,940	621,960	\$169,027.68	\$140,958.57	(\$28,069.11)	-16.6%

<b>Benchmark Rates - Effective 8/1/1997:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-3</b>				<b>GD-3</b>			
<u><b>Delivery Charges:</b></u>				<u><b>Delivery Charges:</b></u>			
Customer Charge		\$0.16		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00089	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00020	Off Peak			\$0.00119	Off Peak
External Transmission		<u>\$0.00000</u>	All	External Transmission		<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00089	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00020	Off Peak			\$0.00525	Off Peak
Distribution	\$3.94	\$0.01636	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00369	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge		\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Conservation Charge	<u>\$3.94</u>	<u>\$0.00154</u>	All	Seabrook Amortization Surcharge		<u>\$0.00710</u>	All
Distribution Subtotals		\$0.02500	On Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01233	Off Peak			\$0.01062	Off Peak
Access Charge	\$2.96	\$0.03169	On Peak	Energy Efficiency Charge		\$0.00250	All
		\$0.02215	Off Peak	Renewable Resources Charge		\$0.00050	All
				Default Service Adjustment		\$0.00000	All
				Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>				<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.02800	All	Generation Charge*		\$0.05100	All
Totals	\$7.11	\$0.08558	On Peak	Totals	\$7.21	\$0.08079	On Peak
		\$0.06268	Off Peak			\$0.06987	Off Peak
Inflation Adjustment		20.60%					

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-4 Rate Customers**

	Average Monthly kW	On Peak <sup>1</sup> Monthly kWh	Off Peak <sup>1</sup> Monthly kWh	Benchmark Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	10	1,369	4,106	\$630.86	\$538.33	(\$92.54)	-14.7%
	20	2,738	8,213	\$1,256.71	\$1,069.83	(\$186.89)	-14.9%
	50	6,844	20,531	\$3,134.25	\$2,664.32	(\$469.94)	-15.0%
	75	10,266	30,797	\$4,698.87	\$3,993.06	(\$705.81)	-15.0%
	100	13,688	41,063	\$6,263.49	\$5,321.81	(\$941.69)	-15.0%
	125	17,109	51,328	\$7,828.11	\$6,650.55	(\$1,177.56)	-15.0%
	150	20,531	61,594	\$9,392.73	\$7,979.29	(\$1,413.44)	-15.0%

**Benchmark Rates - Effective 8/1/1997:**

GD-4			
<b>Delivery Charges:</b>			
Customer Charge			\$4.16
Internal Transmission	<u>All kW</u> \$0.35	On Peak	\$0.00102
		Off Peak	\$0.00022
External Transmission Charge		All	\$0.00000
Transmission Subtotals	<u>\$0.35</u>	On Peak	\$0.00102
		Off Peak	\$0.00022
Distribution	\$6.51	On Peak	\$0.01877
		Off Peak	\$0.00415
Seabrook Amortization Surcharge		All	\$0.00932
Conservation Charge		All	<u>\$0.00251</u>
Distribution Subtotals	<u>\$6.51</u>	On Peak	\$0.03060
		Off Peak	\$0.01598
Access Charge	\$4.90	On Peak	\$0.03350
		Off Peak	\$0.02250
<b>Supplier Charges:</b>			
Generation Charge*		All	\$0.02800
Totals	\$11.76	On Peak	\$0.09312
		Off Peak	\$0.06670
Inflation Adjustment			20.60%

**Proposed Rates - Effective 1/1/2005:**

GD-4			
<b>Delivery Charges:</b>			
Customer Charge			\$6.83
Internal Transmission	<u>All kW</u> \$0.35	On Peak	\$0.00201
		Off Peak	\$0.00121
External Transmission Charge		All	<u>\$0.00406</u>
Transmission Subtotals	<u>\$0.35</u>	On Peak	\$0.00607
		Off Peak	\$0.00527
Distribution	\$2.33	On Peak	\$0.00671
		Off Peak	\$0.00148
Pension/PBOP Adjustment Factor		All	\$0.00077
Seabrook Amortization Surcharge		All	<u>\$0.00932</u>
Distribution Subtotals	<u>\$2.33</u>	On Peak	\$0.01680
		Off Peak	\$0.01157
Energy Efficiency Charge		All	\$0.00250
Renewable Resources Charge		All	\$0.00050
Default Service Adjustment		All	\$0.00000
Transition Charge	\$9.41	On Peak	\$0.01059
		Off Peak	\$0.00000
<b>Supplier Charges:</b>			
Generation Charge*		All	\$0.05100
Totals	\$12.09	On Peak	\$0.08746
		Off Peak	\$0.07084

1. Assumes a 75% monthly load factor and 25% On Peak Energy Usage  
\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-5 Rate Customers**

	<b>Average Monthly kWh</b>	<b>Benchmark Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	100	\$14.34	\$11.85	(\$2.49)	-17.4%
	200	\$28.50	\$23.71	(\$4.79)	-16.8%
	300	\$42.65	\$35.56	(\$7.08)	-16.6%
	400	\$56.80	\$47.42	(\$9.38)	-16.5%
	500	\$70.95	\$59.27	(\$11.68)	-16.5%
	750	\$106.33	\$88.91	(\$17.42)	-16.4%
	1000	\$141.71	\$118.54	(\$23.17)	-16.3%
	1500	\$212.46	\$177.81	(\$34.65)	-16.3%
	2000	\$283.22	\$237.08	(\$46.14)	-16.3%
	2500	\$353.97	\$296.35	(\$57.62)	-16.3%

<b>Benchmark Rates - Effective 8/1/1997:</b>		<b>GD-5</b>	<b>Proposed Rates - Effective 1/1/2005:</b>		<b>GD-5</b>
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$0.16	Customer Charge		\$0.00
		<b><u>kWh</u></b>			<b><u>kWh</u></b>
Internal Transmission		\$0.00182	Internal Transmission		\$0.00281
External Transmission		<u>\$0.00000</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00182		Transmission Subtotal	\$0.00687
Distribution		\$0.03356	Distribution		\$0.03709
Seabrook Amortization Surcharge		\$0.00932	Pension/PBOP Adjustment Factor		\$0.00077
Conservation Charge		<u>\$0.00000</u>	Seabrook Amortization Surcharge		<u>\$0.00932</u>
	Distribution Subtotal	\$0.04288		Distribution Subtotal	\$0.04718
Access Charge		\$0.04464	Energy Efficiency Charge		\$0.00250
<b><u>Supplier Charges:</u></b>			Renewable Resources Charge		\$0.00050
Generation Charge*		\$0.02800	Default Service Adjustment		\$0.00000
			Transition Charge		\$0.01049
	Total	\$0.11734	<b><u>Supplier Charges:</u></b>		
			Generation Charge*		\$0.05100
<b>Inflation Adjustment</b>		20.60%		Total	\$0.11854

\* Standard Offer Service, excluding Fuel Adjustment.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on SD Rate Customers**

	<u>Lumens</u>	<u>Luminaire</u>	<u>Average Monthly kWh</u>	<u>Benchmark Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>Mercury Vapor:</u>						
1	3,500	Residential and Commercial Type	39.25	\$12.01	\$9.79	(\$2.21)	-18.43%
2	7,000	Residential and Commercial Type	68.25	\$15.54	\$12.82	(\$2.72)	-17.48%
3	3,500	Street and Highway Type	39.25	\$12.01	\$9.79	(\$2.21)	-18.43%
4	7,000	Street and Highway Type	68.25	\$15.54	\$12.82	(\$2.72)	-17.48%
5	20,000	Street and Highway Type	157.25	\$31.21	\$25.92	(\$5.29)	-16.96%
6	60,000	Street and Highway Type	369	\$65.80	\$54.93	(\$10.87)	-16.52%
7	20,000	Flood Light Type	157.25	\$32.99	\$27.33	(\$5.66)	-17.15%
8	3,500	Power Bracket Included	39.25	\$12.39	\$10.11	(\$2.28)	-18.39%
9	7,000	Power Bracket Included	68.25	\$16.15	\$13.30	(\$2.85)	-17.65%
	<u>High Pressure Sodium:</u>						
10	3,300	Residential and Commercial Type	20	\$9.18	\$7.39	(\$1.78)	-19.45%
11	9,500	Residential and Commercial Type	40.25	\$12.42	\$10.09	(\$2.33)	-18.76%
12	3,300	Street and Highway Type	20	\$9.18	\$7.39	(\$1.78)	-19.45%
13	9,500	Street and Highway Type	40.25	\$12.42	\$10.09	(\$2.33)	-18.76%
14	20,000	Street and Highway Type	85	\$21.23	\$17.03	(\$4.20)	-19.80%
15	50,000	Street and Highway Type	161.25	\$33.29	\$27.38	(\$5.90)	-17.73%
16	140,000	Street and Highway Type	378	\$72.62	\$59.91	(\$12.72)	-17.51%
17	50,000	Flood Light Type	161.25	\$36.25	\$29.73	(\$6.52)	-17.98%
	<u>Ornamental Lighting:</u>						
18	3,300	Street and Highway Type	20	\$7.72	\$6.24	(\$1.47)	-19.12%

<b>Benchmark Rates - Effective 8/1/1997:</b>		<b>Proposed Rates - Effective 1/1/2005:</b>	
	<b>SD</b>		<b>SD</b>
<u>Delivery Charges:</u>		<u>Delivery Charges:</u>	
Customer Charge	\$0.00	Customer Charge	\$0.00
	<b>kWh</b>		<b>kWh</b>
Internal Transmission	(\$0.00002)	Internal Transmission	\$0.00099
External Transmission	\$0.00000	External Transmission	\$0.00406
Transmission Subtotal	(\$0.00002)	Transmission Subtotal	\$0.00505
Distribution	(\$0.00035)	Distribution	\$0.00057
Seabrook Amortization Surcharge	\$0.00766	Pension/PBOP Adjustment Factor	\$0.00077
Conservation Charge	\$0.00000	Seabrook Amortization Surcharge	\$0.00766
Distribution Subtotal	\$0.00731	Distribution Subtotal	\$0.00900
Transition Charge	\$0.01910	Energy Efficiency Charge	\$0.00250
		Renewable Resources Charge	\$0.00050
<u>Supplier Charges:</u>		Default Service Adjustment	\$0.00000
Generation Charge*	\$0.02800	Transition Charge	\$0.01049
		<u>Supplier Charges:</u>	
Total	\$0.05439	Generation Charge*	\$0.05100
<u>Inflation Adjustment</u>	20.60%		
		Total	\$0.07854

\* Standard Offer Service, excluding Fuel Adjustment.

	<b>Internal</b>		<b>Access Charge-</b>			<b>Internal</b>		<b>Transition Charge-</b>		
<u>Luminaire Charges:</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Base Component</u>	<u>Total</u>		<u>Transmission</u>	<u>Distribution</u>	<u>Power Supply</u>	<u>Total</u>	
1	\$0.23	\$4.33	\$3.26	\$7.82		\$0.23	\$6.48	\$0.00	\$6.71	
2	\$0.27	\$5.08	\$3.82	\$9.17		\$0.27	\$7.19	\$0.00	\$7.46	
3	\$0.23	\$4.33	\$3.26	\$7.82		\$0.23	\$6.48	\$0.00	\$6.71	
4	\$0.27	\$5.08	\$3.82	\$9.17		\$0.27	\$7.19	\$0.00	\$7.46	
5	\$0.52	\$9.59	\$7.22	\$17.33		\$0.52	\$13.05	\$0.00	\$13.57	
6	\$1.03	\$19.09	\$14.37	\$34.49		\$1.02	\$24.93	\$0.00	\$25.95	
7	\$0.56	\$10.41	\$7.83	\$18.80		\$0.56	\$14.42	\$0.00	\$14.98	
8	\$0.24	\$4.51	\$3.39	\$8.14		\$0.24	\$6.79	\$0.00	\$7.03	
9	\$0.29	\$5.36	\$4.03	\$9.68		\$0.29	\$7.65	\$0.00	\$7.94	
10	\$0.20	\$3.60	\$2.72	\$6.52		\$0.20	\$5.62	\$0.00	\$5.82	
11	\$0.24	\$4.49	\$3.38	\$8.11		\$0.24	\$6.69	\$0.00	\$6.93	
12	\$0.20	\$3.60	\$2.72	\$6.52		\$0.20	\$5.62	\$0.00	\$5.82	
13	\$0.24	\$4.49	\$3.38	\$8.11		\$0.24	\$6.69	\$0.00	\$6.93	
14	\$0.39	\$7.18	\$5.41	\$12.98		\$0.39	\$9.96	\$0.00	\$10.35	
15	\$0.56	\$10.42	\$7.85	\$18.83		\$0.56	\$14.16	\$0.00	\$14.72	
16	\$1.19	\$21.94	\$16.53	\$39.66		\$1.18	\$29.04	\$0.00	\$30.22	
17	\$0.64	\$11.78	\$8.87	\$21.29		\$0.64	\$16.43	\$0.00	\$17.07	
18	\$0.16	\$2.94	\$2.21	\$5.31		\$0.16	\$4.51	\$0.00	\$4.67	



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-1 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	125	\$19.45	\$20.24	\$0.79	4.1%
	150	\$22.73	\$23.68	\$0.95	4.2%
	500	\$68.73	\$71.90	\$3.17	4.6%
	750	\$101.59	\$106.33	\$4.74	4.7%
	1000	\$134.44	\$140.77	\$6.33	4.7%
	1250	\$167.30	\$175.21	\$7.91	4.7%
	1500	\$200.15	\$209.65	\$9.50	4.7%
	2000	\$265.86	\$278.52	\$12.66	4.8%

**Present Rates - Effective 1/1/2004:**

	<u>RD-1</u>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.02
	<u>kWh</u>
Internal Transmission	\$0.00236
External Transmission	<u>\$0.00308</u>
Transmission Subtotal	\$0.00544
Distribution	\$0.04174
Seabrook Amortization Surcharge	<u>\$0.00819</u>
Distribution Subtotal	\$0.04993
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.00982
<b><u>Supplier Charges:</u></b>	
Generation Charge*	<u>\$0.06323</u>
Total	\$0.13142

**Proposed Rates - Effective 1/1/2005:**

	<u>RD-1</u>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.02
	<u>kWh</u>
Internal Transmission	\$0.00291
External Transmission	<u>\$0.00406</u>
Transmission Subtotal	\$0.00697
Distribution	\$0.04174
Pension/PBOP Adjustment Factor	\$0.00077
Seabrook Amortization Surcharge	<u>\$0.00819</u>
Distribution Subtotal	\$0.05070
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.01049
<b><u>Supplier Charges:</u></b>	
Generation Charge*	<u>\$0.06659</u>
Total	\$0.13775

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-2 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	125	\$14.81	\$15.61	\$0.79	5.3%
	150	\$17.40	\$18.35	\$0.95	5.5%
	500	\$53.65	\$56.81	\$3.17	5.9%
	750	\$79.53	\$84.28	\$4.75	6.0%
	1,000	\$105.42	\$111.75	\$6.33	6.0%
	1,250	\$131.31	\$139.22	\$7.91	6.0%
	1,500	\$157.20	\$166.69	\$9.50	6.0%
	2,000	\$208.97	\$221.63	\$12.66	6.1%

<b>Present Rates - Effective 12/1/2004:</b>			<b>Proposed Rates - Effective 1/1/2005:</b>		
		<b>RD-2</b>			<b>RD-2</b>
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$1.87	Customer Charge		\$1.87
		<b>kWh</b>			<b>kWh</b>
Internal Transmission		\$0.00236	Internal Transmission		\$0.00291
External Transmission		<u>\$0.00308</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00544		Transmission Subtotal	\$0.00697
Distribution		\$0.01714	Distribution		\$0.01714
Seabrook Amortization Surcharge		<u>\$0.00492</u>	Pension/PBOP Adjustment Factor		\$0.00077
	Distribution Subtotal	\$0.02206	Seabrook Amortization Surcharge		<u>\$0.00492</u>
				Distribution Subtotal	\$0.02283
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.00982	Transition Charge		\$0.01049
<b><u>Supplier Charges:</u></b>			<b><u>Supplier Charges:</u></b>		
Generation Charge*		<u>\$0.06323</u>	Generation Charge*		<u>\$0.06659</u>
	Total	\$0.10355		Total	\$0.10988

\* Standard Offer Service, including Fuel Adjustment  
Note: All RD-2 customers are on Standard Offer Service effective December 1, 2004.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-1 Rate Customers**

	<b>Average Monthly kWh</b>	<b>Present Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	50	\$13.49	\$13.81	\$0.32	2.3%
	100	\$20.16	\$20.79	\$0.63	3.1%
	200	\$33.48	\$34.75	\$1.27	3.8%
	300	\$46.81	\$48.71	\$1.90	4.1%
	400	\$60.13	\$62.67	\$2.53	4.2%
	500	\$73.46	\$76.63	\$3.17	4.3%
	750	\$106.78	\$111.52	\$4.75	4.4%
	1000	\$140.09	\$146.42	\$6.33	4.5%

<b>Present Rates - Effective 1/1/2004:</b>		<b>GD-1</b>	<b>Proposed Rates - Effective 1/1/2005:</b>		<b>GD-1</b>
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$6.83	Customer Charge		\$6.83
		<b><u>kWh</u></b>			<b><u>kWh</u></b>
Internal Transmission		\$0.00233	Internal Transmission		\$0.00288
External Transmission		<u>\$0.00308</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00541		Transmission Subtotal	\$0.00694
Distribution		\$0.04248	Distribution		\$0.04248
Seabrook Amortization Surcharge		<u>\$0.00932</u>	Pension/PBOP Adjustment Factor		\$0.00077
	Distribution Subtotal	\$0.05180	Seabrook Amortization Surcharge		<u>\$0.00932</u>
				Distribution Subtotal	\$0.05257
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.00982	Transition Charge		\$0.01049
<b><u>Supplier Charges:</u></b>			<b><u>Supplier Charges:</u></b>		
Generation Charge*		<u>\$0.06323</u>	Generation Charge*		<u>\$0.06659</u>
	Total	\$0.13326		Total	\$0.13959

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 20% Load Factor**

	<b>Average Monthly kW</b>	<b>Average Monthly kWh<sup>1</sup></b>	<b>Present Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	10	1,460	\$231.98	\$241.95	\$9.96	4.3%
	20	2,920	\$457.13	\$477.06	\$19.93	4.4%
	50	7,300	\$1,132.59	\$1,182.41	\$49.82	4.4%
	75	10,950	\$1,695.47	\$1,770.20	\$74.73	4.4%
	100	14,600	\$2,258.35	\$2,357.99	\$99.64	4.4%
	125	18,250	\$2,821.24	\$2,945.78	\$124.55	4.4%
	150	21,900	\$3,384.12	\$3,533.57	\$149.45	4.4%

<b>Present Rates - Effective 1/1/2004:</b>			<b>GD-2</b>	<b>Proposed Rates - Effective 1/1/2005:</b>			<b>GD-2</b>
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge			\$6.83	Customer Charge			\$6.83
	<b><u>kW</u></b>	<b><u>kWh</u></b>			<b><u>kW</u></b>	<b><u>kWh</u></b>	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00167	
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>		External Transmission	<u>\$0.00</u>	<u>\$0.00406</u>	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00573	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>		Pension/PBOP Adjustment Factor		\$0.00077	
Distribution Subtotal	\$5.94	\$0.02351		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
Energy Efficiency Charge		\$0.00250		Distribution Subtotal	\$5.94	\$0.02428	
Renewable Resources Charge		\$0.00050		Energy Efficiency Charge		\$0.00250	
Default Service Adjustment		\$0.00000		Renewable Resources Charge		\$0.00050	
Transition Charge	\$2.57	\$0.00000		Default Service Adjustment		\$0.00000	
<b><u>Supplier Charges:</u></b>				Transition Charge	\$2.74	\$0.00000	
Generation Charge*		<u>\$0.06323</u>		<b><u>Supplier Charges:</u></b>			
				Generation Charge*		<u>\$0.06659</u>	
Totals	\$8.80	\$0.09394		Totals	\$8.97	\$0.09960	

1. Assumes a monthly load factor of 20%

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 35% Load Factor**

	<u>Average Monthly kW</u>	<u>Average Monthly kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	10	2,555	\$334.85	\$351.01	\$16.16	4.8%
	20	5,110	\$662.86	\$695.19	\$32.32	4.9%
	50	12,775	\$1,646.91	\$1,727.72	\$80.81	4.9%
	75	19,163	\$2,466.96	\$2,588.17	\$121.21	4.9%
	100	25,550	\$3,287.00	\$3,448.61	\$161.61	4.9%
	125	31,938	\$4,107.04	\$4,309.06	\$202.02	4.9%
	150	38,325	\$4,927.08	\$5,169.50	\$242.42	4.9%

Present Rates - Effective 1/1/2004:			Proposed Rates - Effective 1/1/2005:		
		GD-2			GD-2
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$6.83	Customer Charge		\$6.83
	<b><u>kW</u></b>	<b><u>kWh</u></b>		<b><u>kW</u></b>	<b><u>kWh</u></b>
Internal Transmission	\$0.29	\$0.00112	Internal Transmission	\$0.29	\$0.00167
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>	External Transmission	<u>\$0.00</u>	<u>\$0.00406</u>
Transmission Subtotal	\$0.29	\$0.00420	Transmission Subtotal	\$0.29	\$0.00573
Distribution	\$5.94	\$0.01419	Distribution	\$5.94	\$0.01419
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	Pension/PBOP Adjustment Factor		\$0.00077
Distribution Subtotal	\$5.94	\$0.02351	Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>
Energy Efficiency Charge		\$0.00250	Distribution Subtotal	\$5.94	\$0.02428
Renewable Resources Charge		\$0.00050	Energy Efficiency Charge		\$0.00250
Default Service Adjustment		\$0.00000	Renewable Resources Charge		\$0.00050
Transition Charge	\$2.57	\$0.00000	Default Service Adjustment		\$0.00000
			Transition Charge	\$2.74	\$0.00000
<b><u>Supplier Charges:</u></b>			<b><u>Supplier Charges:</u></b>		
Generation Charge*		<u>\$0.06323</u>	Generation Charge*		<u>\$0.06659</u>
Totals	\$8.80	\$0.09394	Totals	\$8.97	\$0.09960

1. Assumes a monthly load factor of 35%

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 50% Load Factor**

	Average Monthly kW	Average Monthly kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	10	3,650	\$437.71	\$460.07	\$22.36	5.1%
	20	7,300	\$868.59	\$913.31	\$44.72	5.1%
	50	18,250	\$2,161.24	\$2,273.03	\$111.80	5.2%
	75	27,375	\$3,238.44	\$3,406.13	\$167.69	5.2%
	100	36,500	\$4,315.64	\$4,539.23	\$223.59	5.2%
	125	45,625	\$5,392.84	\$5,672.33	\$279.49	5.2%
	150	54,750	\$6,470.05	\$6,805.43	\$335.38	5.2%

Present Rates - Effective 1/1/2004:			Proposed Rates - Effective 1/1/2005:		
		GD-2			GD-2
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$6.83	Customer Charge		\$6.83
	<u>kW</u>	<u>kWh</u>		<u>kW</u>	<u>kWh</u>
Internal Transmission	\$0.29	\$0.00112	Internal Transmission	\$0.29	\$0.00167
External Transmission	\$0.00	\$0.00308	External Transmission	\$0.00	\$0.00406
Transmission Subtotal	\$0.29	\$0.00420	Transmission Subtotal	\$0.29	\$0.00573
Distribution	\$5.94	\$0.01419	Distribution	\$5.94	\$0.01419
Seabrook Amortization Surcharge	\$0.00	\$0.00932	Pension/PBOP Adjustment Factor		\$0.00077
Distribution Subtotal	\$5.94	\$0.02351	Seabrook Amortization Surcharge	\$0.00	\$0.00932
			Distribution Subtotal	\$5.94	\$0.02428
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge	\$2.57	\$0.00000	Transition Charge	\$2.74	\$0.00000
<b><u>Supplier Charges:</u></b>			<b><u>Supplier Charges:</u></b>		
Generation Charge*		\$0.06323	Generation Charge*		\$0.06659
Totals	\$8.80	\$0.09394	Totals	\$8.97	\$0.09960

1. Assumes a monthly load factor of 50%  
\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference	
	200	25,112	33,288		\$6,827.52		\$7,207.09		\$379.57		5.6%	
	400	50,224	66,576		\$13,155.04		\$13,914.17		\$759.13		5.8%	
	600	75,336	99,864		\$19,482.56		\$20,621.26		\$1,138.70		5.8%	
	800	100,448	133,152		\$25,810.08		\$27,328.35		\$1,518.27		5.9%	
	1,000	125,560	166,440		\$32,137.60		\$34,035.44		\$1,897.83		5.9%	
	1,500	188,340	249,660		\$47,956.40		\$50,803.15		\$2,846.75		5.9%	
	2,000	251,120	332,880		\$63,775.21		\$67,570.87		\$3,795.66		6.0%	
	2,500	313,900	416,100		\$79,594.01		\$84,338.59		\$4,744.58		6.0%	
	3,000	376,680	499,320		\$95,412.81		\$101,106.31		\$5,693.50		6.0%	

**Present Rates - Effective 1/1/2004:**

<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06659	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		28,032	30,368	\$6,858.82	\$7,238.97	\$380.15	5.5%
400		56,064	60,736	\$13,217.65	\$13,977.95	\$760.30	5.8%
600		84,096	91,104	\$19,576.47	\$20,716.92	\$1,140.45	5.8%
800		112,128	121,472	\$25,935.29	\$27,455.89	\$1,520.60	5.9%
1,000		140,160	151,840	\$32,294.12	\$34,194.87	\$1,900.75	5.9%
1,500		210,240	227,760	\$48,191.17	\$51,042.30	\$2,851.13	5.9%
2,000		280,320	303,680	\$64,088.23	\$67,889.73	\$3,801.50	5.9%
2,500		350,400	379,600	\$79,985.29	\$84,737.17	\$4,751.88	5.9%
3,000		420,480	455,520	\$95,882.35	\$101,584.60	\$5,702.26	5.9%

**Present Rates - Effective 1/1/2004:**

<b>GD-3</b>			
<u><b>Delivery Charges:</b></u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.06323	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

<b>GD-3</b>			
<u><b>Delivery Charges:</b></u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.06659	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	35,040	23,360	\$6,933.95	\$7,315.50	\$381.55	5.5%
	400	70,080	46,720	\$13,367.90	\$14,131.00	\$763.10	5.7%
	600	105,120	70,080	\$19,801.85	\$20,946.50	\$1,144.66	5.8%
	800	140,160	93,440	\$26,235.80	\$27,762.00	\$1,526.21	5.8%
	1,000	175,200	116,800	\$32,669.74	\$34,577.50	\$1,907.76	5.8%
	1,500	262,800	175,200	\$48,754.62	\$51,616.26	\$2,861.64	5.9%
	2,000	350,400	233,600	\$64,839.49	\$68,655.01	\$3,815.52	5.9%
	2,500	438,000	292,000	\$80,924.36	\$85,693.76	\$4,769.40	5.9%
	3,000	525,600	350,400	\$97,009.23	\$102,732.51	\$5,723.28	5.9%

**Present Rates - Effective 1/1/2004:**

<b>GD-3</b>			
<b>Delivery Charges:</b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		<u>\$0.06323</u>	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

<b>GD-3</b>			
<b>Delivery Charges:</b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b>Supplier Charges:</b>			
Generation Charge*		<u>\$0.06659</u>	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage  
\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		35,785	47,435	\$8,922.57	\$9,444.75	\$522.18	5.9%
400		71,569	94,871	\$17,345.13	\$18,389.50	\$1,044.36	6.0%
600		107,354	142,306	\$25,767.70	\$27,334.25	\$1,566.55	6.1%
800		143,138	189,742	\$34,190.27	\$36,279.00	\$2,088.73	6.1%
1,000		178,923	237,177	\$42,612.83	\$45,223.75	\$2,610.91	6.1%
1,500		268,385	355,766	\$63,669.25	\$67,585.62	\$3,916.37	6.2%
2,000		357,846	474,354	\$84,725.67	\$89,947.49	\$5,221.82	6.2%
2,500		447,308	592,943	\$105,782.09	\$112,309.36	\$6,527.28	6.2%
3,000		536,769	711,531	\$126,838.50	\$134,671.24	\$7,832.73	6.2%

<b>Present Rates - Effective 1/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-3</b>				<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
Energy Efficiency Charge		\$0.00250	All			\$0.01062	Off Peak
Renewable Resources Charge		\$0.00050	All	Energy Efficiency Charge		\$0.00250	All
Default Service Adjustment		\$0.00000	All	Renewable Resources Charge		\$0.00050	All
Transition Charge	\$3.83	\$0.00053	On Peak	Default Service Adjustment		\$0.00000	All
		\$0.00000	Off Peak	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323	All	Generation Charge*		\$0.06659	All
Totals	\$6.99	\$0.09052	On Peak	Totals	\$7.21	\$0.09638	On Peak
		\$0.07980	Off Peak			\$0.08546	Off Peak

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 48% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		39,946	43,274	\$8,967.17	\$9,490.19	\$523.01	5.8%
400		79,891	86,549	\$17,434.35	\$18,480.37	\$1,046.03	6.0%
600		119,837	129,823	\$25,901.52	\$27,470.56	\$1,569.04	6.1%
800		159,782	173,098	\$34,368.69	\$36,460.75	\$2,092.06	6.1%
1,000		199,728	216,372	\$42,835.86	\$45,450.94	\$2,615.07	6.1%
1,500		299,592	324,558	\$64,003.80	\$67,926.40	\$3,922.61	6.1%
2,000		399,456	432,744	\$85,171.73	\$90,401.87	\$5,230.14	6.1%
2,500		499,320	540,930	\$106,339.66	\$112,877.34	\$6,537.68	6.1%
3,000		599,184	649,116	\$127,507.59	\$135,352.81	\$7,845.21	6.2%

**Present Rates - Effective 1/1/2004:**

		<b>GD-3</b>	
<u>Delivery Charges:</u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<u>Supplier Charges:</u>			
Generation Charge*		\$0.06323	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<u>Delivery Charges:</u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<u>Supplier Charges:</u>			
Generation Charge*		\$0.06659	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	200	49,932	33,288	\$9,074.23	\$9,599.24	\$525.01	5.8%
	400	99,864	66,576	\$17,648.45	\$18,698.48	\$1,050.02	5.9%
	600	149,796	99,864	\$26,222.68	\$27,797.72	\$1,575.03	6.0%
	800	199,728	133,152	\$34,796.91	\$36,896.95	\$2,100.05	6.0%
	1,000	249,660	166,440	\$43,371.14	\$45,996.19	\$2,625.06	6.1%
	1,500	374,490	249,660	\$64,806.70	\$68,744.29	\$3,937.59	6.1%
	2,000	499,320	332,880	\$86,242.27	\$91,492.39	\$5,250.12	6.1%
	2,500	624,150	416,100	\$107,677.84	\$114,240.48	\$6,562.65	6.1%
	3,000	748,980	499,320	\$129,113.41	\$136,988.58	\$7,875.17	6.1%

<b>Present Rates - Effective 1/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
		<b>GD-3</b>				<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
Energy Efficiency Charge		\$0.00250	All			\$0.01062	Off Peak
Renewable Resources Charge		\$0.00050	All	Energy Efficiency Charge		\$0.00250	All
Default Service Adjustment		\$0.00000	All	Renewable Resources Charge		\$0.00050	All
Transition Charge	\$3.83	\$0.00053	On Peak	Default Service Adjustment		\$0.00000	All
		\$0.00000	Off Peak	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323	All	Generation Charge*		\$0.06659	All
Totals	\$6.99	\$0.09052	On Peak	Totals	\$7.21	\$0.09638	On Peak
		\$0.07980	Off Peak			\$0.08546	Off Peak

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue	Proposed Rates Total Revenue		Total Difference	% Total Difference	
	200	44,574	59,086		\$10,647.90	\$11,287.53		\$639.63	6.0%	
	400	89,148	118,172		\$20,795.80	\$22,075.06		\$1,279.26	6.2%	
	600	133,721	177,259		\$30,943.70	\$32,862.59		\$1,918.89	6.2%	
	800	178,295	236,345		\$41,091.60	\$43,650.12		\$2,558.52	6.2%	
	1,000	222,869	295,431		\$51,239.50	\$54,437.65		\$3,198.15	6.2%	
	1,500	334,304	443,147		\$76,609.24	\$81,406.47		\$4,797.23	6.3%	
	2,000	445,738	590,862		\$101,978.99	\$108,375.29		\$6,396.30	6.3%	
	2,500	557,173	738,578		\$127,348.74	\$135,344.12		\$7,995.38	6.3%	
	3,000	668,607	886,293		\$152,718.49	\$162,312.94		\$9,594.46	6.3%	

**Present Rates - Effective 1/1/2004:**

		<b>GD-3</b>	
<u><b>Delivery Charges:</b></u>		<u><b>All kVA</b></u>	<u><b>kWh</b></u>
Customer Charge		\$500.00	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.06323	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<u><b>Delivery Charges:</b></u>		<u><b>All kVA</b></u>	<u><b>kWh</b></u>
Customer Charge		\$500.00	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.06659	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage  
\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Util**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	49,757	53,903	\$10,703.46	\$11,344.13	\$640.67	6.0%
	400	99,514	107,806	\$20,906.92	\$22,188.26	\$1,281.33	6.1%
	600	149,270	161,710	\$31,110.38	\$33,032.38	\$1,922.00	6.2%
	800	199,027	215,613	\$41,313.84	\$43,876.51	\$2,562.67	6.2%
	1,000	248,784	269,516	\$51,517.30	\$54,720.64	\$3,203.33	6.2%
	1,500	373,176	404,274	\$77,025.96	\$81,830.96	\$4,805.00	6.2%
	2,000	497,568	539,032	\$102,534.61	\$108,941.28	\$6,406.67	6.2%
	2,500	621,960	673,790	\$128,043.26	\$136,051.60	\$8,008.34	6.3%
	3,000	746,352	808,548	\$153,551.91	\$163,161.92	\$9,610.00	6.3%

**Present Rates - Effective 1/1/2004:**

	<u>All kVA</u>	<u>GD-3 kWh</u>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
Internal Transmission	\$0.21	\$0.00133 On Peak \$0.00064 Off Peak	
External Transmission	\$0.00	\$0.00308 All	
Transmission Subtotals	\$0.21	\$0.00441 On Peak \$0.00372 Off Peak	
Distribution	\$2.95	\$0.01225 On Peak \$0.00275 Off Peak	
Seabrook Amortization Surcharge	\$0.00	\$0.00710 All	
Distribution Subtotals	\$2.95	\$0.01935 On Peak \$0.00985 Off Peak	
Energy Efficiency Charge		\$0.00250 All	
Renewable Resources Charge		\$0.00050 All	
Default Service Adjustment		\$0.00000 All	
Transition Charge	\$3.83	\$0.00053 On Peak \$0.00000 Off Peak	
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323 All	
Totals	\$6.99	\$0.09052 On Peak \$0.07980 Off Peak	

**Proposed Rates - Effective 1/1/2005:**

	<u>All kVA</u>	<u>GD-3 kWh</u>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
Internal Transmission	\$0.21	\$0.00188 On Peak \$0.00119 Off Peak	
External Transmission	\$0.00	\$0.00406 All	
Transmission Subtotals	\$0.21	\$0.00594 On Peak \$0.00525 Off Peak	
Distribution	\$2.95	\$0.01225 On Peak \$0.00275 Off Peak	
Pension/PBOP Adjustment Factor		\$0.00077 All	
Seabrook Amortization Surcharge	\$0.00	\$0.00710 All	
Distribution Subtotals	\$2.95	\$0.02012 On Peak \$0.01062 Off Peak	
Energy Efficiency Charge		\$0.00250 All	
Renewable Resources Charge		\$0.00050 All	
Default Service Adjustment		\$0.00000 All	
Transition Charge	\$4.05	\$0.00073 On Peak \$0.00000 Off Peak	
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06659 All	
Totals	\$7.21	\$0.09638 On Peak \$0.08546 Off Peak	

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage  
\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
200		62,196	41,464	\$10,836.81	\$11,479.96	\$643.15	5.9%
400		124,392	82,928	\$21,173.62	\$22,459.93	\$1,286.31	6.1%
600		186,588	124,392	\$31,510.43	\$33,439.89	\$1,929.46	6.1%
800		248,784	165,856	\$41,847.24	\$44,419.86	\$2,572.62	6.1%
1,000		310,980	207,320	\$52,184.05	\$55,399.82	\$3,215.77	6.2%
1,500		466,470	310,980	\$78,026.07	\$82,849.73	\$4,823.66	6.2%
2,000		621,960	414,640	\$103,868.09	\$110,299.64	\$6,431.55	6.2%
2,500		777,450	518,300	\$129,710.11	\$137,749.55	\$8,039.44	6.2%
3,000		932,940	621,960	\$155,552.14	\$165,199.46	\$9,647.32	6.2%

**Present Rates - Effective 1/1/2004:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323	All
Totals	\$6.99	\$0.09052	On Peak
		\$0.07980	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06659	All
Totals	\$7.21	\$0.09638	On Peak
		\$0.08546	Off Peak

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-4 Rate Customers**

	Average Monthly kW	On Peak <sup>1</sup> Monthly kWh	Off Peak <sup>1</sup> Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10		1,369	4,106	\$586.55	\$623.68	\$37.13	6.3%
20		2,738	8,213	\$1,166.27	\$1,240.54	\$74.26	6.4%
50		6,844	20,531	\$2,905.43	\$3,091.09	\$185.66	6.4%
75		10,266	30,797	\$4,354.74	\$4,633.23	\$278.49	6.4%
100		13,688	41,063	\$5,804.04	\$6,175.36	\$371.32	6.4%
125		17,109	51,328	\$7,253.34	\$7,717.49	\$464.15	6.4%
150		20,531	61,594	\$8,702.64	\$9,259.62	\$556.98	6.4%

**Present Rates - Effective 1/1/2004:**

GD-4			
<b><u>Delivery Charges:</u></b>			
Customer Charge			\$6.83
Internal Transmission	<u>All kW</u> \$0.35	On Peak	<u>kWh</u> \$0.00146
		Off Peak	\$0.00066
External Transmission Charge	\$0.00	All	<u>\$0.00308</u>
Transmission Subtotals	<u>\$0.35</u>	On Peak	\$0.00454
		Off Peak	\$0.00374
Distribution	\$2.33	On Peak	\$0.00671
		Off Peak	\$0.00148
Seabrook Amortization Surcharge	\$0.00	All	<u>\$0.00932</u>
Distribution Subtotals	<u>\$2.33</u>	On Peak	\$0.01603
		Off Peak	\$0.01080
Energy Efficiency Charge		All	\$0.00250
Renewable Resources Charge		All	\$0.00050
Default Service Adjustment		All	\$0.00000
Transition Charge	\$8.99	On Peak	\$0.00917
		Off Peak	\$0.00000
<b><u>Supplier Charges:</u></b>			
Generation Charge*		All	<u>\$0.06323</u>
Totals	\$11.67	On Peak	\$0.09597
		Off Peak	\$0.08077

**Proposed Rates - Effective 1/1/2005:**

GD-4			
<b><u>Delivery Charges:</u></b>			
Customer Charge			\$6.83
Internal Transmission	<u>All kW</u> \$0.35	On Peak	<u>kWh</u> \$0.00201
		Off Peak	\$0.00121
External Transmission Charge	\$0.00	All	<u>\$0.00406</u>
Transmission Subtotals	<u>\$0.35</u>	On Peak	\$0.00607
		Off Peak	\$0.00527
Distribution	\$2.33	On Peak	\$0.00671
		Off Peak	\$0.00148
Pension/PBOP Adjustment Factor		All	\$0.00077
Seabrook Amortization Surcharge	\$0.00	All	<u>\$0.00932</u>
Distribution Subtotals	<u>\$2.33</u>	On Peak	\$0.01680
		Off Peak	\$0.01157
Energy Efficiency Charge		All	\$0.00250
Renewable Resources Charge		All	\$0.00050
Default Service Adjustment		All	\$0.00000
Transition Charge	\$9.41	On Peak	\$0.01059
		Off Peak	\$0.00000
<b><u>Supplier Charges:</u></b>			
Generation Charge*		All	<u>\$0.06659</u>
Totals	\$12.09	On Peak	\$0.10305
		Off Peak	\$0.08643

1. Assumes a 75% monthly load factor and 25% On Peak Energy Usage

\* Standard Offer Service, including Fuel Adjustment



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-5 Rate Customers**

	<b>Average Monthly kWh</b>	<b>Present Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	100	\$12.78	\$13.41	\$0.63	5.0%
	200	\$25.56	\$26.83	\$1.27	5.0%
	300	\$38.34	\$40.24	\$1.90	5.0%
	400	\$51.12	\$53.65	\$2.53	5.0%
	500	\$63.90	\$67.07	\$3.16	5.0%
	750	\$95.85	\$100.60	\$4.75	5.0%
	1000	\$127.80	\$134.13	\$6.33	5.0%
	1500	\$191.70	\$201.20	\$9.49	5.0%
	2000	\$255.60	\$268.26	\$12.66	5.0%
	2500	\$319.50	\$335.33	\$15.82	5.0%

<b>Present Rates - Effective 1/1/2004:</b>		<b>GD-5</b>	<b>Proposed Rates - Effective 1/1/2005:</b>		<b>GD-5</b>
<b><u>Delivery Charges:</u></b>			<b><u>Delivery Charges:</u></b>		
Customer Charge		\$0.00	Customer Charge		\$0.00
		<b>kWh</b>			<b>kWh</b>
Internal Transmission		\$0.00226	Internal Transmission		\$0.00281
External Transmission		<u>\$0.00308</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00534		Transmission Subtotal	\$0.00687
Distribution		\$0.03709	Distribution		\$0.03709
Seabrook Amortization Surcharge		<u>\$0.00932</u>	Pension/PBOP Adjustment Factor		\$0.00077
	Distribution Subtotal	\$0.04641	Seabrook Amortization Surcharge		<u>\$0.00932</u>
				Distribution Subtotal	\$0.04718
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.00982	Transition Charge		\$0.01049
<b><u>Supplier Charges:</u></b>			<b><u>Supplier Charges:</u></b>		
Generation Charge*		<u>\$0.06323</u>	Generation Charge*		<u>\$0.06659</u>
	Total	\$0.12780		Total	\$0.13413

\* Standard Offer Service, including Fuel Adjustment

**Fitchburg Gas and Electric Light Company d/b/a Util**  
**Standard Offer Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on SD Rate Customers**

	<u>Lumens</u>	<u>Luminaire</u>	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>Mercury Vapor:</u>						
1	3,500	Residential and Commercial Type	39.25	\$10.16	\$10.40	\$0.25	2.4%
2	7,000	Residential and Commercial Type	68.25	\$13.45	\$13.88	\$0.43	3.2%
3	3,500	Street and Highway Type	39.25	\$10.16	\$10.40	\$0.25	2.4%
4	7,000	Street and Highway Type	68.25	\$13.45	\$13.88	\$0.43	3.2%
5	20,000	Street and Highway Type	157.25	\$27.38	\$28.37	\$1.00	3.6%
6	60,000	Street and Highway Type	369	\$58.35	\$60.68	\$2.34	4.0%
7	20,000	Flood Light Type	157.25	\$28.79	\$29.78	\$1.00	3.5%
8	3,500	Power Bracket Included	39.25	\$10.48	\$10.72	\$0.25	2.4%
9	7,000	Power Bracket Included	68.25	\$13.93	\$14.36	\$0.43	3.1%
	<u>High Pressure Sodium:</u>						
10	3,300	Residential and Commercial Type	20	\$7.58	\$7.70	\$0.13	1.7%
11	9,500	Residential and Commercial Type	40.25	\$10.46	\$10.72	\$0.25	2.4%
12	3,300	Street and Highway Type	20	\$7.58	\$7.70	\$0.13	1.7%
13	9,500	Street and Highway Type	40.25	\$10.46	\$10.72	\$0.25	2.4%
14	20,000	Street and Highway Type	85	\$17.81	\$18.35	\$0.54	3.0%
15	50,000	Street and Highway Type	161.25	\$28.88	\$29.90	\$1.02	3.5%
16	140,000	Street and Highway Type	378	\$63.41	\$65.80	\$2.39	3.8%
17	50,000	Flood Light Type	161.25	\$31.23	\$32.25	\$1.02	3.3%
	<u>Ornamental Lighting:</u>						
18	3,300	Street and Highway Type	20	\$6.43	\$6.55	\$0.13	2.0%

<b>Present Rates - Effective 1/1/2004:</b>			<b>Proposed Rates - Effective 1/1/2005:</b>		
	<b>SD</b>			<b>SD</b>	
<u>Delivery Charges:</u>			<u>Delivery Charges:</u>		
Customer Charge	\$0.00		Customer Charge	\$0.00	
	<u>kWh</u>			<u>kWh</u>	
Internal Transmission	\$0.00044		Internal Transmission	\$0.00099	
External Transmission	\$0.00308		External Transmission	\$0.00406	
Transmission Subtotal	\$0.00352		Transmission Subtotal	\$0.00505	
Distribution	\$0.00057		Distribution	\$0.00057	
Seabrook Amortization Surcharge	\$0.00766		Pension/PBOP Adjustment Factor	\$0.00077	
Distribution Subtotal	\$0.00823		Seabrook Amortization Surcharge	\$0.00766	
Energy Efficiency Charge	\$0.00250		Distribution Subtotal	\$0.00900	
Renewable Resources Charge	\$0.00050		Energy Efficiency Charge	\$0.00250	
Default Service Adjustment	\$0.00000		Renewable Resources Charge	\$0.00050	
Transition Charge	\$0.00982		Default Service Adjustment	\$0.00000	
			Transition Charge	\$0.01049	
<u>Supplier Charges:</u>			<u>Supplier Charges:</u>		
Generation Charge*	\$0.06323		Generation Charge*	\$0.06659	
Total	\$0.08780		Total	\$0.09413	

\* Standard Offer Service, including Fuel Adjustment

<u>Luminaire Charges:</u>	<u>Internal</u>		<u>Access Charge-</u>		<u>Total</u>	<u>Internal</u>		<u>Transition Charge-</u>		<u>Total</u>
	<u>Transmission</u>	<u>Distribution</u>	<u>Base Component</u>			<u>Transmission</u>	<u>Distribution</u>	<u>Power Supply</u>		
1	\$0.23	\$6.48	\$0.00		\$6.71	\$0.23	\$6.48	\$0.00		\$6.71
2	\$0.27	\$7.19	\$0.00		\$7.46	\$0.27	\$7.19	\$0.00		\$7.46
3	\$0.23	\$6.48	\$0.00		\$6.71	\$0.23	\$6.48	\$0.00		\$6.71
4	\$0.27	\$7.19	\$0.00		\$7.46	\$0.27	\$7.19	\$0.00		\$7.46
5	\$0.52	\$13.05	\$0.00		\$13.57	\$0.52	\$13.05	\$0.00		\$13.57
6	\$1.02	\$24.93	\$0.00		\$25.95	\$1.02	\$24.93	\$0.00		\$25.95
7	\$0.56	\$14.42	\$0.00		\$14.98	\$0.56	\$14.42	\$0.00		\$14.98
8	\$0.24	\$6.79	\$0.00		\$7.03	\$0.24	\$6.79	\$0.00		\$7.03
9	\$0.29	\$7.65	\$0.00		\$7.94	\$0.29	\$7.65	\$0.00		\$7.94
10	\$0.20	\$5.62	\$0.00		\$5.82	\$0.20	\$5.62	\$0.00		\$5.82
11	\$0.24	\$6.69	\$0.00		\$6.93	\$0.24	\$6.69	\$0.00		\$6.93
12	\$0.20	\$5.62	\$0.00		\$5.82	\$0.20	\$5.62	\$0.00		\$5.82
13	\$0.24	\$6.69	\$0.00		\$6.93	\$0.24	\$6.69	\$0.00		\$6.93
14	\$0.39	\$9.96	\$0.00		\$10.35	\$0.39	\$9.96	\$0.00		\$10.35
15	\$0.56	\$14.16	\$0.00		\$14.72	\$0.56	\$14.16	\$0.00		\$14.72
16	\$1.18	\$29.04	\$0.00		\$30.22	\$1.18	\$29.04	\$0.00		\$30.22
17	\$0.64	\$16.43	\$0.00		\$17.07	\$0.64	\$16.43	\$0.00		\$17.07
18	\$0.16	\$4.51	\$0.00		\$4.67	\$0.16	\$4.51	\$0.00		\$4.67

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-1 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	125	\$20.81	\$21.18	\$0.37	1.8%
	150	\$24.36	\$24.81	\$0.45	1.8%
	500	\$74.16	\$75.65	\$1.49	2.0%
	750	\$109.73	\$111.96	\$2.23	2.0%
	1000	\$145.30	\$148.27	\$2.97	2.0%
	1250	\$180.87	\$184.58	\$3.71	2.1%
	1500	\$216.44	\$220.90	\$4.46	2.1%
	2000	\$287.58	\$293.52	\$5.94	2.1%

**Present Rates - Effective 12/1/2004:**

	<b>RD-1</b>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.02
	<b>kWh</b>
Internal Transmission	\$0.00236
External Transmission	<u>\$0.00308</u>
Transmission Subtotal	\$0.00544
Distribution	\$0.04174
Seabrook Amortization Surcharge	<u>\$0.00819</u>
Distribution Subtotal	\$0.04993
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.00982
<b><u>Supplier Charges:</u></b>	
Generation Charge*	\$0.07409
Total	\$0.14228

**Proposed Rates - Effective 1/1/2005:**

	<b>RD-1</b>
<b><u>Delivery Charges:</u></b>	
Customer Charge	\$3.02
	<b>kWh</b>
Internal Transmission	\$0.00291
External Transmission	<u>\$0.00406</u>
Transmission Subtotal	\$0.00697
Distribution	\$0.04174
Pension/PBOP Adjustment Factor	\$0.00077
Seabrook Amortization Surcharge	<u>\$0.00819</u>
Distribution Subtotal	\$0.05070
Energy Efficiency Charge	\$0.00250
Renewable Resources Charge	\$0.00050
Default Service Adjustment	\$0.00000
Transition Charge	\$0.01049
<b><u>Supplier Charges:</u></b>	
Generation Charge*	\$0.07409
Total	\$0.14525

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on RD-2 Rate Customers**

	<b>Average Monthly kWh</b>	<b>Present Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	125	\$14.81	\$15.61	\$0.79	5.3%
	150	\$17.40	\$18.35	\$0.95	5.5%
	500	\$53.65	\$56.81	\$3.17	5.9%
	750	\$79.53	\$84.28	\$4.75	6.0%
	1,000	\$105.42	\$111.75	\$6.33	6.0%
	1,250	\$131.31	\$139.22	\$7.91	6.0%
	1,500	\$157.20	\$166.69	\$9.50	6.0%
	2,000	\$208.97	\$221.63	\$12.66	6.1%

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
		<b>RD-2</b>				<b>RD-2</b>	
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$1.87		Customer Charge		\$1.87	
		<b>kWh</b>				<b>kWh</b>	
Internal Transmission		\$0.00236		Internal Transmission		\$0.00291	
External Transmission		<u>\$0.00308</u>		External Transmission		<u>\$0.00406</u>	
	Transmission Subtotal	\$0.00544			Transmission Subtotal	\$0.00697	
Distribution		\$0.01714		Distribution		\$0.01714	
Seabrook Amortization Surcharge		<u>\$0.00492</u>		Pension/PBOP Adjustment Factor		\$0.00077	
	Distribution Subtotal	\$0.02206		Seabrook Amortization Surcharge		<u>\$0.00492</u>	
					Distribution Subtotal	\$0.02283	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge		\$0.00982		Transition Charge		\$0.01049	
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.06323		Generation Charge*		\$0.06659	
	Total	\$0.10355			Total	\$0.10988	

\* Standard Offer Service, including Fuel Adjustment

Note: All RD-2 customers are on Standard Offer Service effective December 1, 2004.

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-1 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	50	\$14.04	\$14.19	\$0.15	1.1%
	100	\$21.26	\$21.55	\$0.30	1.4%
	200	\$35.68	\$36.28	\$0.59	1.7%
	300	\$50.11	\$51.00	\$0.89	1.8%
	400	\$64.53	\$65.72	\$1.19	1.8%
	500	\$78.96	\$80.45	\$1.49	1.9%
	750	\$115.03	\$117.25	\$2.23	1.9%
	1000	\$151.09	\$154.06	\$2.97	2.0%

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
		<b>GD-1</b>				<b>GD-1</b>	
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
		<b>kWh</b>				<b>kWh</b>	
Internal Transmission		\$0.00233		Internal Transmission		\$0.00288	
External Transmission		<u>\$0.00308</u>		External Transmission		<u>\$0.00406</u>	
	Transmission Subtotal	\$0.00541			Transmission Subtotal	\$0.00694	
Distribution		\$0.04248		Distribution		\$0.04248	
Seabrook Amortization Surcharge		<u>\$0.00932</u>		Pension/PBOP Adjustment Factor		\$0.00077	
	Distribution Subtotal	\$0.05180		Seabrook Amortization Surcharge		<u>\$0.00932</u>	
					Distribution Subtotal	\$0.05257	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge		\$0.00982		Transition Charge		\$0.01049	
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.07423		Generation Charge*		\$0.07423	
	Total	\$0.14426			Total	\$0.14723	

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 20% Load Factor**

	<b>Average Monthly kW</b>	<b>Average Monthly kWh<sup>1</sup></b>	<b>Present Rates Total Revenue</b>	<b>Proposed Rates Total Revenue</b>	<b>Total Difference</b>	<b>% Total Difference</b>
	10	1,460	\$271.34	\$276.40	\$5.06	1.9%
	20	2,920	\$535.86	\$545.97	\$10.12	1.9%
	50	7,300	\$1,329.40	\$1,354.69	\$25.29	1.9%
	75	10,950	\$1,990.69	\$2,028.62	\$37.93	1.9%
	100	14,600	\$2,651.97	\$2,702.55	\$50.58	1.9%
	125	18,250	\$3,313.26	\$3,376.48	\$63.22	1.9%
	150	21,900	\$3,974.54	\$4,050.41	\$75.87	1.9%

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-2</b>				<b>GD-2</b>			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
	<b>kW</b>	<b>kWh</b>			<b>kW</b>	<b>kWh</b>	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00167	
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>		External Transmission	<u>\$0.00</u>	<u>\$0.00406</u>	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00573	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>		Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	
Distribution Subtotal	\$5.94	\$0.02351		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
Energy Efficiency Charge		\$0.00250		Distribution Subtotal	\$5.94	\$0.02428	
Renewable Resources Charge		\$0.00050		Energy Efficiency Charge		\$0.00250	
Default Service Adjustment		\$0.00000		Renewable Resources Charge		\$0.00050	
Transition Charge	\$2.57	\$0.00000		Default Service Adjustment		\$0.00000	
<b><u>Supplier Charges:</u></b>				Transition Charge	\$2.74	\$0.00000	
Generation Charge*		\$0.09019		<b><u>Supplier Charges:</u></b>			
				Generation Charge*		\$0.09019	
Totals	\$8.80	\$0.12090		Totals	\$8.97	\$0.12320	

1. Assumes a monthly load factor of 20%  
\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 35% Load Factor**

	Average Monthly kW	Average Monthly kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10		2,555	\$403.73	\$411.31	\$7.58	1.9%
20		5,110	\$800.63	\$815.78	\$15.15	1.9%
50		12,775	\$1,991.33	\$2,029.21	\$37.88	1.9%
75		19,163	\$2,983.58	\$3,040.40	\$56.82	1.9%
100		25,550	\$3,975.83	\$4,051.59	\$75.76	1.9%
125		31,938	\$4,968.07	\$5,062.78	\$94.71	1.9%
150		38,325	\$5,960.32	\$6,073.97	\$113.65	1.9%

Present Rates - Effective 12/1/2004:				Proposed Rates - Effective 1/1/2005:			
GD-2				GD-2			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
	<u>kW</u>	<u>kWh</u>			<u>kW</u>	<u>kWh</u>	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00167	
External Transmission	\$0.00	\$0.00308		External Transmission	\$0.00	\$0.00406	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00573	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	\$0.00	\$0.00932		Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	
Distribution Subtotal	\$5.94	\$0.02351		Seabrook Amortization Surcharge	\$0.00	\$0.00932	
				Distribution Subtotal	\$5.94	\$0.02428	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge	\$2.57	\$0.00000		Transition Charge	\$2.74	\$0.00000	
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.09019		Generation Charge*		\$0.09019	
Totals	\$8.80	\$0.12090		Totals	\$8.97	\$0.12320	

1. Assumes a monthly load factor of 35%  
\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-2 Rate Customers - 50% Load Factor**

	Average Monthly kW	Average Monthly kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	10	3,650	\$536.12	\$546.21	\$10.10	1.9%
	20	7,300	\$1,065.40	\$1,085.59	\$20.19	1.9%
	50	18,250	\$2,653.26	\$2,703.73	\$50.47	1.9%
	75	27,375	\$3,976.47	\$4,052.18	\$75.71	1.9%
	100	36,500	\$5,299.68	\$5,400.63	\$100.95	1.9%
	125	45,625	\$6,622.89	\$6,749.08	\$126.19	1.9%
	150	54,750	\$7,946.11	\$8,097.53	\$151.42	1.9%

Present Rates - Effective 12/1/2004:				Proposed Rates - Effective 1/1/2005:			
GD-2				GD-2			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$6.83		Customer Charge		\$6.83	
	<u>kW</u>	<u>kWh</u>			<u>kW</u>	<u>kWh</u>	
Internal Transmission	\$0.29	\$0.00112		Internal Transmission	\$0.29	\$0.00167	
External Transmission	<u>\$0.00</u>	<u>\$0.00308</u>		External Transmission	<u>\$0.00</u>	<u>\$0.00406</u>	
Transmission Subtotal	\$0.29	\$0.00420		Transmission Subtotal	\$0.29	\$0.00573	
Distribution	\$5.94	\$0.01419		Distribution	\$5.94	\$0.01419	
Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>		Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	
Distribution Subtotal	\$5.94	\$0.02351		Seabrook Amortization Surcharge	<u>\$0.00</u>	<u>\$0.00932</u>	
				Distribution Subtotal	\$5.94	\$0.02428	
Energy Efficiency Charge		\$0.00250		Energy Efficiency Charge		\$0.00250	
Renewable Resources Charge		\$0.00050		Renewable Resources Charge		\$0.00050	
Default Service Adjustment		\$0.00000		Default Service Adjustment		\$0.00000	
Transition Charge	\$2.57	\$0.00000		Transition Charge	\$2.74	\$0.00000	
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.09019		Generation Charge*		\$0.09019	
Totals	\$8.80	\$0.12090		Totals	\$8.97	\$0.12320	

1. Assumes a monthly load factor of 50%

\* Default Service, Fixed



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage**

	<u>Average Monthly kVa</u>	<u>Average On Peak kWh<sup>1</sup></u>	<u>Average Off Peak kWh<sup>1</sup></u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	200	25,112	33,288	\$8,236.71	\$8,420.06	\$183.34	2.2%
	400	50,224	66,576	\$15,973.43	\$16,340.11	\$366.68	2.3%
	600	75,336	99,864	\$23,710.14	\$24,260.17	\$550.03	2.3%
	800	100,448	133,152	\$31,446.85	\$32,180.22	\$733.37	2.3%
	1,000	125,560	166,440	\$39,183.56	\$40,100.28	\$916.71	2.3%
	1,500	188,340	249,660	\$58,525.34	\$59,900.41	\$1,375.07	2.3%
	2,000	251,120	332,880	\$77,867.13	\$79,700.55	\$1,833.42	2.4%
	2,500	313,900	416,100	\$97,208.91	\$99,500.69	\$2,291.78	2.4%
	3,000	376,680	499,320	\$116,550.69	\$119,300.83	\$2,750.14	2.4%

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
		<b>GD-3</b>				<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
						\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All	Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak	Totals	\$7.21	\$0.11715	On Peak
		\$0.10393	Off Peak			\$0.10623	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage  
 \* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference
	200	28,032	30,368		\$8,268.02		\$8,451.94		\$183.93		2.2%
	400	56,064	60,736		\$16,036.03		\$16,403.88		\$367.85		2.3%
	600	84,096	91,104		\$23,804.05		\$24,355.82		\$551.78		2.3%
	800	112,128	121,472		\$31,572.06		\$32,307.77		\$735.71		2.3%
	1,000	140,160	151,840		\$39,340.08		\$40,259.71		\$919.63		2.3%
	1,500	210,240	227,760		\$58,760.11		\$60,139.56		\$1,379.45		2.3%
	2,000	280,320	303,680		\$78,180.15		\$80,019.41		\$1,839.26		2.4%
	2,500	350,400	379,600		\$97,600.19		\$99,899.27		\$2,299.08		2.4%
	3,000	420,480	455,520		\$117,020.23		\$119,779.12		\$2,758.90		2.4%

**Present Rates - Effective 12/1/2004:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<b><u>All kVA</u></b>	<b><u>kWh</u></b>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak
		\$0.10393	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<b><u>All kVA</u></b>	<b><u>kWh</u></b>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$7.21	\$0.11715	On Peak
		\$0.10623	Off Peak

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	35,040	23,360	\$8,343.14	\$8,528.47	\$185.33	2.2%
	400	70,080	46,720	\$16,186.28	\$16,556.94	\$370.66	2.3%
	600	105,120	70,080	\$24,029.42	\$24,585.41	\$555.98	2.3%
	800	140,160	93,440	\$31,872.56	\$32,613.88	\$741.31	2.3%
	1,000	175,200	116,800	\$39,715.70	\$40,642.34	\$926.64	2.3%
	1,500	262,800	175,200	\$59,323.56	\$60,713.52	\$1,389.96	2.3%
	2,000	350,400	233,600	\$78,931.41	\$80,784.69	\$1,853.28	2.3%
	2,500	438,000	292,000	\$98,539.26	\$100,855.86	\$2,316.60	2.4%
	3,000	525,600	350,400	\$118,147.11	\$120,927.03	\$2,779.92	2.4%

**Present Rates - Effective 12/1/2004:**

		<b>GD-3</b>	
<u><b>Delivery Charges:</b></u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak
		\$0.10393	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<u><b>Delivery Charges:</b></u>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<u><b>Supplier Charges:</b></u>			
Generation Charge*		\$0.08736	All
Totals	\$7.21	\$0.11715	On Peak
		\$0.10623	Off Peak

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage  
 \* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference
	200	35,785	47,435		\$10,930.67		\$11,173.23		\$242.56		2.2%
	400	71,569	94,871		\$21,361.33		\$21,846.46		\$485.13		2.3%
	600	107,354	142,306		\$31,792.00		\$32,519.69		\$727.69		2.3%
	800	143,138	189,742		\$42,222.66		\$43,192.91		\$970.25		2.3%
	1,000	178,923	237,177		\$52,653.33		\$53,866.14		\$1,212.81		2.3%
	1,500	268,385	355,766		\$78,729.99		\$80,549.21		\$1,819.22		2.3%
	2,000	357,846	474,354		\$104,806.66		\$107,232.28		\$2,425.63		2.3%
	2,500	447,308	592,943		\$130,883.32		\$133,915.36		\$3,032.04		2.3%
	3,000	536,769	711,531		\$156,959.98		\$160,598.43		\$3,638.44		2.3%

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-3</b>				<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
						\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All	Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak	Totals	\$7.21	\$0.11715	On Peak
		\$0.10393	Off Peak			\$0.10623	Off Peak

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference	
	200	39,946	43,274		\$10,975.27		\$11,218.67		\$243.40		2.2%	
	400	79,891	86,549		\$21,450.54		\$21,937.33		\$486.79		2.3%	
	600	119,837	129,823		\$31,925.81		\$32,656.00		\$730.19		2.3%	
	800	159,782	173,098		\$42,401.09		\$43,374.67		\$973.58		2.3%	
	1,000	199,728	216,372		\$52,876.36		\$54,093.33		\$1,216.98		2.3%	
	1,500	299,592	324,558		\$79,064.54		\$80,890.00		\$1,825.46		2.3%	
	2,000	399,456	432,744		\$105,252.71		\$107,686.67		\$2,433.95		2.3%	
	2,500	499,320	540,930		\$131,440.89		\$134,483.33		\$3,042.44		2.3%	
	3,000	599,184	649,116		\$157,629.07		\$161,280.00		\$3,650.93		2.3%	

**Present Rates - Effective 12/1/2004:****Delivery Charges:**

GD-3			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak
		\$0.10393	Off Peak

**Proposed Rates - Effective 1/1/2005:****Delivery Charges:**

GD-3			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$7.21	\$0.11715	On Peak
		\$0.10623	Off Peak

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference	
	200	49,932	33,288		\$11,082.33		\$11,327.72		\$245.39		2.2%	
	400	99,864	66,576		\$21,664.65		\$22,155.44		\$490.78		2.3%	
	600	149,796	99,864		\$32,246.98		\$32,983.15		\$736.18		2.3%	
	800	199,728	133,152		\$42,829.30		\$43,810.87		\$981.57		2.3%	
	1,000	249,660	166,440		\$53,411.63		\$54,638.59		\$1,226.96		2.3%	
	1,500	374,490	249,660		\$79,867.44		\$81,707.89		\$1,840.44		2.3%	
	2,000	499,320	332,880		\$106,323.26		\$108,777.18		\$2,453.92		2.3%	
	2,500	624,150	416,100		\$132,779.07		\$135,846.48		\$3,067.41		2.3%	
	3,000	748,980	499,320		\$159,234.88		\$162,915.77		\$3,680.89		2.3%	

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<b>GD-3</b>				<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>				<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00308	All	External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All	Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
Energy Efficiency Charge		\$0.00250	All			\$0.01062	Off Peak
Renewable Resources Charge		\$0.00050	All	Energy Efficiency Charge		\$0.00250	All
Default Service Adjustment		\$0.00000	All	Renewable Resources Charge		\$0.00050	All
Transition Charge	\$3.83	\$0.00053	On Peak	Default Service Adjustment		\$0.00000	All
		\$0.00000	Off Peak	Transition Charge	\$4.05	\$0.00073	On Peak
						\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>				<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All	Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak	Totals	\$7.21	\$0.11715	On Peak
		\$0.10393	Off Peak			\$0.10623	Off Peak

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	44,574	59,086	\$13,149.21	\$13,440.55	\$291.33	2.2%
	400	89,148	118,172	\$25,798.43	\$26,381.10	\$582.67	2.3%
	600	133,721	177,259	\$38,447.64	\$39,321.64	\$874.00	2.3%
	800	178,295	236,345	\$51,096.86	\$52,262.19	\$1,165.33	2.3%
	1,000	222,869	295,431	\$63,746.07	\$65,202.74	\$1,456.66	2.3%
	1,500	334,304	443,147	\$95,369.11	\$97,554.11	\$2,185.00	2.3%
	2,000	445,738	590,862	\$126,992.15	\$129,905.48	\$2,913.33	2.3%
	2,500	557,173	738,578	\$158,615.19	\$162,256.85	\$3,641.66	2.3%
	3,000	668,607	886,293	\$190,238.22	\$194,608.22	\$4,369.99	2.3%

**Present Rates - Effective 12/1/2004:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak
		\$0.10393	Off Peak

**Proposed Rates - Effective 1/1/2005:**

		<b>GD-3</b>	
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	<u>\$0.21</u>	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
Distribution Subtotals	<u>\$2.95</u>	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$7.21	\$0.11715	On Peak
		\$0.10623	Off Peak

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue	Proposed Rates Total Revenue		Total Difference		% Total Difference	
	200	49,757	53,903		\$13,204.78	\$13,497.15		\$292.37		2.2%	
	400	99,514	107,806		\$25,909.55	\$26,494.29		\$584.74		2.3%	
	600	149,270	161,710		\$38,614.33	\$39,491.44		\$877.11		2.3%	
	800	199,027	215,613		\$51,319.11	\$52,488.58		\$1,169.48		2.3%	
	1,000	248,784	269,516		\$64,023.88	\$65,485.73		\$1,461.85		2.3%	
	1,500	373,176	404,274		\$95,785.83	\$97,978.60		\$2,192.77		2.3%	
	2,000	497,568	539,032		\$127,547.77	\$130,471.46		\$2,923.69		2.3%	
	2,500	621,960	673,790		\$159,309.71	\$162,964.33		\$3,654.62		2.3%	
	3,000	746,352	808,548		\$191,071.65	\$195,457.19		\$4,385.54		2.3%	

**Present Rates - Effective 12/1/2004:**

<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak
		\$0.00064	Off Peak
External Transmission	\$0.00	\$0.00308	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak
		\$0.00372	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak
		\$0.00985	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak
		\$0.10393	Off Peak

**Proposed Rates - Effective 1/1/2005:**

<b>GD-3</b>			
<b><u>Delivery Charges:</u></b>			
Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00119	Off Peak
External Transmission	\$0.00	\$0.00406	All
Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak
Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Seabrook Amortization Surcharge	\$0.00	\$0.00710	All
Distribution Subtotals	\$2.95	\$0.02012	On Peak
		\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All
Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak
<b><u>Supplier Charges:</u></b>			
Generation Charge*		\$0.08736	All
Totals	\$7.21	\$0.11715	On Peak
		\$0.10623	Off Peak

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage

\* Default Service, Fixed



**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage**

	Average Monthly kVa	Average On Peak kWh <sup>1</sup>	Average Off Peak kWh <sup>1</sup>		Present Rates Total Revenue		Proposed Rates Total Revenue		Total Difference		% Total Difference	
	200	62,196	41,464		\$13,338.12		\$13,632.98		\$294.86		2.2%	
	400	124,392	82,928		\$26,176.25		\$26,765.96		\$589.71		2.3%	
	600	186,588	124,392		\$39,014.37		\$39,898.95		\$884.57		2.3%	
	800	248,784	165,856		\$51,852.50		\$53,031.93		\$1,179.43		2.3%	
	1,000	310,980	207,320		\$64,690.62		\$66,164.91		\$1,474.29		2.3%	
	1,500	466,470	310,980		\$96,785.94		\$98,997.37		\$2,211.43		2.3%	
	2,000	621,960	414,640		\$128,881.25		\$131,829.82		\$2,948.57		2.3%	
	2,500	777,450	518,300		\$160,976.56		\$164,662.28		\$3,685.71		2.3%	
	3,000	932,940	621,960		\$193,071.87		\$197,494.73		\$4,422.86		2.3%	

<b>Present Rates - Effective 12/1/2004:</b>				<b>Proposed Rates - Effective 1/1/2005:</b>			
<u>Delivery Charges:</u>		<b>GD-3</b>		<u>Delivery Charges:</u>		<b>GD-3</b>	
Customer Charge		\$500.00		Customer Charge		\$500.00	
	<u>All kVA</u>	<u>kWh</u>			<u>All kVA</u>	<u>kWh</u>	
Internal Transmission	\$0.21	\$0.00133	On Peak	Internal Transmission	\$0.21	\$0.00188	On Peak
		\$0.00064	Off Peak			\$0.00119	Off Peak
External Transmission	\$0.00	<u>\$0.00308</u>	All	External Transmission	\$0.00	<u>\$0.00406</u>	All
Transmission Subtotals	\$0.21	\$0.00441	On Peak	Transmission Subtotals	\$0.21	\$0.00594	On Peak
		\$0.00372	Off Peak			\$0.00525	Off Peak
Distribution	\$2.95	\$0.01225	On Peak	Distribution	\$2.95	\$0.01225	On Peak
		\$0.00275	Off Peak			\$0.00275	Off Peak
Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All	Pension/PBOP Adjustment Factor	\$0.00	\$0.00077	All
Distribution Subtotals	\$2.95	\$0.01935	On Peak	Seabrook Amortization Surcharge	\$0.00	<u>\$0.00710</u>	All
		\$0.00985	Off Peak	Distribution Subtotals	\$2.95	\$0.02012	On Peak
						\$0.01062	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge	\$3.83	\$0.00053	On Peak	Transition Charge	\$4.05	\$0.00073	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.08736	All	Generation Charge*		\$0.08736	All
Totals	\$6.99	\$0.11465	On Peak	Totals	\$7.21	\$0.11715	On Peak
		\$0.10393	Off Peak			\$0.10623	Off Peak

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-4 Rate Customers**

	Average Monthly kW	On Peak <sup>1</sup> Monthly kWh	Off Peak <sup>1</sup> Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	1,369	4,106	\$747.10	\$752.89	\$5.80	0.8%	
20	2,738	8,213	\$1,487.36	\$1,498.96	\$11.59	0.8%	
50	6,844	20,531	\$3,708.16	\$3,737.14	\$28.98	0.8%	
75	10,266	30,797	\$5,558.83	\$5,602.30	\$43.47	0.8%	
100	13,688	41,063	\$7,409.49	\$7,467.46	\$57.97	0.8%	
125	17,109	51,328	\$9,260.16	\$9,332.62	\$72.46	0.8%	
150	20,531	61,594	\$11,110.82	\$11,197.77	\$86.95	0.8%	

**Present Rates - Effective 12/1/2004:**

		<u>GD-4</u>
<b><u>Delivery Charges:</u></b>		
Customer Charge		\$6.83
Internal Transmission	<u>All kW</u> \$0.35	<u>kWh</u> On Peak \$0.00107 Off Peak \$0.00027 All \$0.00362
External Transmission Charge	\$0.00	On Peak \$0.00469 Off Peak \$0.00389
Transmission Subtotals	\$0.35	
Distribution	\$2.33	On Peak \$0.00671 Off Peak \$0.00148 All \$0.00932
Seabrook Amortization Surcharge	\$0.00	On Peak \$0.01603 Off Peak \$0.01080
Distribution Subtotals	\$2.33	
Energy Efficiency Charge		All \$0.00250
Renewable Resources Charge		All \$0.00050
Default Service Adjustment		All \$0.00000
Transition Charge	\$8.74	On Peak \$0.01967 Off Peak \$0.00006
<b><u>Supplier Charges:</u></b>		
Generation Charge*		All \$0.09019
Totals	\$11.42	On Peak \$0.13358 Off Peak \$0.10794

**Proposed Rates - Effective 1/1/2005:**

		<u>GD-4</u>
<b><u>Delivery Charges:</u></b>		
Customer Charge		\$6.83
Internal Transmission	<u>All kW</u> \$0.35	<u>kWh</u> On Peak \$0.00201 Off Peak \$0.00121 All \$0.00406
External Transmission Charge	\$0.00	On Peak \$0.00607 Off Peak \$0.00527
Transmission Subtotals	\$0.35	
Distribution	\$2.33	On Peak \$0.00671 Off Peak \$0.00148 All \$0.00077
Pension/PBOP Adjustment Factor		All \$0.00932
Seabrook Amortization Surcharge	\$0.00	On Peak \$0.01680 Off Peak \$0.01157
Distribution Subtotals	\$2.33	
Energy Efficiency Charge		All \$0.00250
Renewable Resources Charge		All \$0.00050
Default Service Adjustment		All \$0.00000
Transition Charge	\$9.41	On Peak \$0.01059 Off Peak \$0.00000
<b><u>Supplier Charges:</u></b>		
Generation Charge*		All \$0.09019
Totals	\$12.09	On Peak \$0.12665 Off Peak \$0.11003

1. Assumes a 75% monthly load factor and 25% On Peak Energy Usage

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on GD-5 Rate Customers**

	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	100	\$15.70	\$15.77	\$0.08	0.5%
	200	\$31.39	\$31.55	\$0.15	0.5%
	300	\$47.09	\$47.32	\$0.23	0.5%
	400	\$62.78	\$63.09	\$0.31	0.5%
	500	\$78.48	\$78.87	\$0.38	0.5%
	750	\$117.72	\$118.30	\$0.58	0.5%
	1000	\$156.96	\$157.73	\$0.77	0.5%
	1500	\$235.44	\$236.60	\$1.15	0.5%
	2000	\$313.92	\$315.46	\$1.54	0.5%
	2500	\$392.40	\$394.33	\$1.92	0.5%

<b>Present Rates - Effective 12/1/2004:</b>			<b>Proposed Rates - Effective 1/1/2005:</b>		
		<b>GD-5</b>			<b>GD-5</b>
<u><b>Delivery Charges:</b></u>			<u><b>Delivery Charges:</b></u>		
Customer Charge		\$0.00	Customer Charge		\$0.00
		<u>kWh</u>			<u>kWh</u>
Internal Transmission		\$0.00187	Internal Transmission		\$0.00281
External Transmission		<u>\$0.00362</u>	External Transmission		<u>\$0.00406</u>
	Transmission Subtotal	\$0.00549		Transmission Subtotal	\$0.00687
Distribution		\$0.03709	Distribution		\$0.03709
Seabrook Amortization Surcharge		<u>\$0.00932</u>	Pension/PBOP Adjustment Factor		\$0.00077
	Distribution Subtotal	\$0.04641	Seabrook Amortization Surcharge		<u>\$0.00932</u>
				Distribution Subtotal	\$0.04718
Energy Efficiency Charge		\$0.00250	Energy Efficiency Charge		\$0.00250
Renewable Resources Charge		\$0.00050	Renewable Resources Charge		\$0.00050
Default Service Adjustment		\$0.00000	Default Service Adjustment		\$0.00000
Transition Charge		\$0.01187	Transition Charge		\$0.01049
<u><b>Supplier Charges:</b></u>			<u><b>Supplier Charges:</b></u>		
Generation Charge*		\$0.09019	Generation Charge*		\$0.09019
	Total	\$0.15696		Total	\$0.15773

\* Default Service, Fixed

**Fitchburg Gas and Electric Light Company d/b/a Unitil**  
**Default Service Typical Bill Analysis - November 24, 2004 Electric Reconciliation Mechanism and Inflation Adjustment Filing**  
**Impact on SD Rate Customers**

	<u>Lumens</u>	<u>Luminaire</u>	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>Mercury Vapor:</u>						
1	3,500	Residential and Commercial Type	39.25	\$11.30	\$11.33	\$0.03	0.3%
2	7,000	Residential and Commercial Type	68.25	\$15.44	\$15.50	\$0.05	0.3%
3	3,500	Street and Highway Type	39.25	\$11.30	\$11.33	\$0.03	0.3%
4	7,000	Street and Highway Type	68.25	\$15.44	\$15.50	\$0.05	0.3%
5	20,000	Street and Highway Type	157.25	\$31.96	\$32.08	\$0.12	0.4%
6	60,000	Street and Highway Type	369	\$69.11	\$69.39	\$0.28	0.4%
7	20,000	Flood Light Type	157.25	\$33.37	\$33.49	\$0.12	0.4%
8	3,500	Power Bracket Included	39.25	\$11.62	\$11.65	\$0.03	0.3%
9	7,000	Power Bracket Included	68.25	\$15.92	\$15.98	\$0.05	0.3%
	<u>High Pressure Sodium:</u>						
10	3,300	Residential and Commercial Type	20	\$8.16	\$8.17	\$0.02	0.2%
11	9,500	Residential and Commercial Type	40.25	\$11.64	\$11.67	\$0.03	0.3%
12	3,300	Street and Highway Type	20	\$8.16	\$8.17	\$0.02	0.2%
13	9,500	Street and Highway Type	40.25	\$11.64	\$11.67	\$0.03	0.3%
14	20,000	Street and Highway Type	85	\$20.29	\$20.36	\$0.07	0.3%
15	50,000	Street and Highway Type	161.25	\$33.58	\$33.70	\$0.12	0.4%
16	140,000	Street and Highway Type	378	\$74.43	\$74.72	\$0.29	0.4%
17	50,000	Flood Light Type	161.25	\$35.93	\$36.05	\$0.12	0.3%
	<u>Ornamental Lighting:</u>						
18	3,300	Street and Highway Type	20	\$7.01	\$7.02	\$0.02	0.2%

<b>Present Rates - Effective 12/1/2004:</b>			<b>Proposed Rates - Effective 1/1/2005:</b>		
	<b>SD</b>			<b>SD</b>	
<u>Delivery Charges:</u>			<u>Delivery Charges:</u>		
Customer Charge	\$0.00		Customer Charge	\$0.00	
	<u>kWh</u>			<u>kWh</u>	
Internal Transmission	\$0.00005		Internal Transmission	\$0.00099	
External Transmission	\$0.00362		External Transmission	\$0.00406	
Transmission Subtotal	\$0.00367		Transmission Subtotal	\$0.00505	
Distribution	\$0.00057		Distribution	\$0.00057	
Seabrook Amortization Surcharge	\$0.00766		Pension/PBOP Adjustment Factor	\$0.00077	
Distribution Subtotal	\$0.00823		Seabrook Amortization Surcharge	\$0.00766	
Energy Efficiency Charge	\$0.00250		Distribution Subtotal	\$0.00900	
Renewable Resources Charge	\$0.00050		Energy Efficiency Charge	\$0.00250	
Default Service Adjustment	\$0.00000		Renewable Resources Charge	\$0.00050	
Transition Charge	\$0.01187		Default Service Adjustment	\$0.00000	
			Transition Charge	\$0.01049	
<u>Supplier Charges:</u>			<u>Supplier Charges:</u>		
Generation Charge*	\$0.09019		Generation Charge*	\$0.09019	
Total	\$0.11696		Total	\$0.11773	

\* Default Service, Fixed

<u>Luminaire Charges:</u>	<u>Internal</u>		<u>Access Charge-</u>		<u>Total</u>	<u>Internal</u>		<u>Transition Charge-</u>		<u>Total</u>
	<u>Transmission</u>	<u>Distribution</u>	<u>Base Component</u>			<u>Transmission</u>	<u>Distribution</u>	<u>Power Supply</u>		
1	\$0.23	\$6.48	\$0.00		\$6.71	\$0.23	\$6.48	\$0.00		\$6.71
2	\$0.27	\$7.19	\$0.00		\$7.46	\$0.27	\$7.19	\$0.00		\$7.46
3	\$0.23	\$6.48	\$0.00		\$6.71	\$0.23	\$6.48	\$0.00		\$6.71
4	\$0.27	\$7.19	\$0.00		\$7.46	\$0.27	\$7.19	\$0.00		\$7.46
5	\$0.52	\$13.05	\$0.00		\$13.57	\$0.52	\$13.05	\$0.00		\$13.57
6	\$1.02	\$24.93	\$0.00		\$25.95	\$1.02	\$24.93	\$0.00		\$25.95
7	\$0.56	\$14.42	\$0.00		\$14.98	\$0.56	\$14.42	\$0.00		\$14.98
8	\$0.24	\$6.79	\$0.00		\$7.03	\$0.24	\$6.79	\$0.00		\$7.03
9	\$0.29	\$7.65	\$0.00		\$7.94	\$0.29	\$7.65	\$0.00		\$7.94
10	\$0.20	\$5.62	\$0.00		\$5.82	\$0.20	\$5.62	\$0.00		\$5.82
11	\$0.24	\$6.69	\$0.00		\$6.93	\$0.24	\$6.69	\$0.00		\$6.93
12	\$0.20	\$5.62	\$0.00		\$5.82	\$0.20	\$5.62	\$0.00		\$5.82
13	\$0.24	\$6.69	\$0.00		\$6.93	\$0.24	\$6.69	\$0.00		\$6.93
14	\$0.39	\$9.96	\$0.00		\$10.35	\$0.39	\$9.96	\$0.00		\$10.35
15	\$0.56	\$14.16	\$0.00		\$14.72	\$0.56	\$14.16	\$0.00		\$14.72
16	\$1.18	\$29.04	\$0.00		\$30.22	\$1.18	\$29.04	\$0.00		\$30.22
17	\$0.64	\$16.43	\$0.00		\$17.07	\$0.64	\$16.43	\$0.00		\$17.07
18	\$0.16	\$4.51	\$0.00		\$4.67	\$0.16	\$4.51	\$0.00		\$4.67